

DALLAS COUNTY, TEXAS

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2000

Prepared by:

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Fiscal Year Ended September 30, 2000

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DALLAS COUNTY, TEXAS

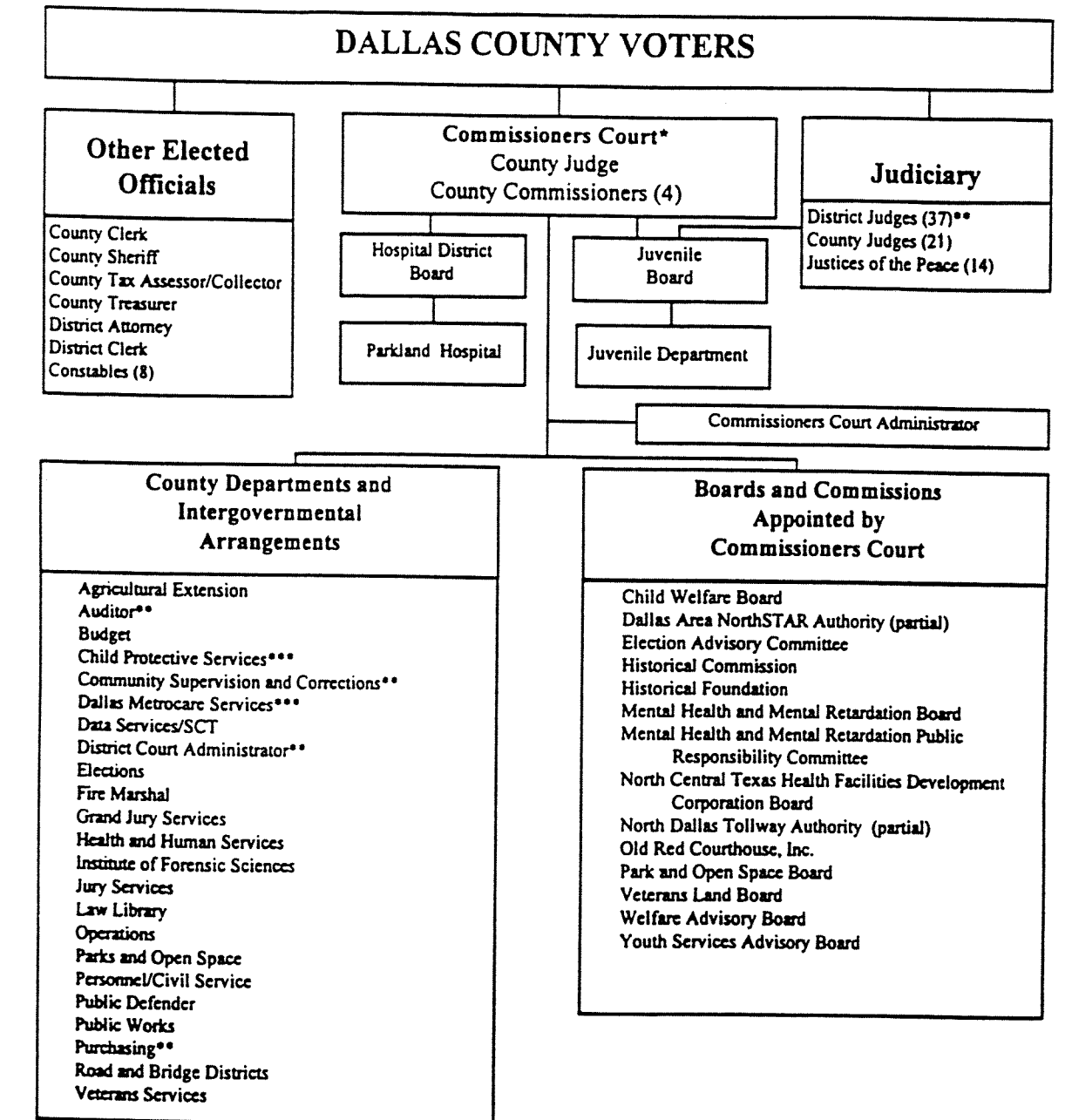
Principal Officials

As of September 30, 2000

<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 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

February 16, 2001

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, 2000 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 accounting principles generally accepted in the United States of America 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; 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 accounting principles generally accepted in the United States of America, these financial statements include the County and its discretely presented 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 Dallas County Hospital District (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.

ECONOMIC CONDITION AND OUTLOOK

The County is located in north central Texas, and is strategically central to the economic region of Texas, Louisiana, Arkansas, Oklahoma and New Mexico as well as centrally located within the United States. The County region was opened for settlement by the Mexican colonization laws and was included in an impresario 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 2000 census reported a population of 2,218,899.

The Commissioners Court is responsible for development of policies and orders, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth. Current leadership positions are held by County Commissioners in the National Association of Counties (NACo) and the Texas Conference of Urban Counties (CUC). The County Budget Officer and Auditor are committee members for the Government Finance Officers Association (GFOA) and the County Treasurer is Chairman of the Texas County and District Retirement System (TCDRS).

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. Nonagricultural employment in Texas continues to show increases with the biggest increases in Dallas for transportation, communication and public utilities.

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. In the mid-1990's, economic growth in Dallas 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. Dallas has a strong employment base with a commute/job producer ratio indicating more workers commute in from outside the County than leave their County of residence to work. Efforts are being directed to enhancing public transportation.

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:

Company	Product	Employees
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 most of its 14 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

	Annual				
	2000	1999	1998	1997	1996
Dallas Metropolitan					
Statistical Area (Actual):					
Total civilian labor force	1,988,200	1,930,600	1,892,300	1,839,200	1,764,900
Total unemployment	65,400	60,500	63,600	70,700	62,000
Percent unemployed	3.3%	3.1%	3.4%	3.8%	3.5%
Total employment	1,922,800	1,870,100	1,828,700	1,768,500	1,702,900
State of Texas (Actual):					
Total civilian labor force	10,432,000	10,349,400	10,196,400	9,996,200	9,738,300
Total unemployment	453,000	463,700	505,800	534,200	474,200
Percent unemployed	4.3%	4.5%	5.0%	5.3%	4.9%
Total employment	9,979,000	9,885,700	9,690,600	9,462,000	9,264,100
United States (Actual):					
Total civilian labor force	140,357,000	139,216,000	137,903,000	137,459,000	135,016,000
Total unemployment	5,324,000	5,661,000	6,039,000	6,594,000	6,577,000
Percent unemployed	3.8%	4.1%	4.4%	4.8%	4.9%
Total employment	135,033,000	133,555,000	131,864,000	130,865,000	128,439,000

Source: Texas Employment Commission - as of September 30, 2000

Fortune/Forbes 500 Companies

The Dallas/Fort Worth area is home to the headquarters of 17 of the nation's *Fortune* 500 companies and 20 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)

Number	Company	Revenues (\$ Millions)
1	Exxon	\$163,881.0
2	J.C. Penney Co., Inc.	32,510.0
3	GTE	25,336.2
4	AMR	20,262.0
5	Electronic Data Systems	18,534.2
6	Texas Utilities	17,118.0
7	Halliburton	14,898.0
8	Kimberly-Clark	13,006.8
9	Associates First Capital	12,131.2
10	Texas Instruments	9,468.0
11	Burlington Northern Santa Fe Corporation	9,100.0
12	CompUSA	6,321.4
13	Central & South West Corporation	5,536.6
14	Centex	5,154.8
15	Southwest Airlines	4,735.6
16	Suiza Foods	4,482.0
17	Tandy	4,126.2

Source: www.fortune.com\fortune\fortune500 - Revenues as of 1999 and www.ntc-dfw.org

MAJOR INITIATIVES FOR THE YEAR

Juvenile Justice - The Juvenile Department completed its first full year as administrator for a charter school, an Independent School District within the Juvenile Department, which provides all educational services to youth housed in Juvenile Department facilities. Expenditures incurred for this educational service were an estimated \$3.0 million for 1999-2000 program year.

Computer Technology - The County progressed according to the master plan for implementation of the Oracle financial system with successful conversion of the payroll and time tracking systems. Major process changes and policies were incorporated with implementation of the time tracking system.

Technology enhancements for the District Attorney included equipment installation of a network , servers, courtroom presentation screens and PCs as well as connectivity to the mainframe. Funding for the enhancements was a \$1,401 Local Law Enforcement Block Grant (LLEBG) from U.S. Department of Justice. Communications and ability to expedite processes between and among attorneys and police agencies of surrounding large cities is greatly improved.

The County expanded use of the web page- www.dallascounty.org and developed an information site for employee health plans.

Tax Collections - The Office of Tax Assessor Collector completed a reorganization, process update audit and finalized another major contract for collection of taxes for the City of Dallas and Dallas Independent School District. Actual collection costs were re-evaluated and incorporated within existing contracts.

Performance Measures - The Commissioners Court continues to improve the performance reporting for the County, which now consists of five quarterly volumes of measures, targets, and an evaluation process to insure that the data is continually reviewed and understood. Performance information is placed on the County's website each quarter. The Court meets monthly in "Performance Forums" to collaborate with department heads in matters related to performance measures.

Capital Improvement Program - The County entered the second full year of its cash-financed Capital Improvement Program and approved a new five-year capital plan which continues the transition from bond-financing to cash-financing of major improvements. A \$35 million bond sale was completed leaving \$40 million remaining from the 1991 Bond Authorization.

Mental Health Program - The "NorthStar Program" for public mental health according to a state-mandated program completed its first full year of operations. Progress and attainment of goals have been limited causing Commissioners Court to modify evaluation methods during the year. NorthStar is one of the more poorly funded areas of the state for behavioral health services. Several options are being evaluated specifically working with all concerned parties to increase efforts to screen for medicaid eligibility.

FOR THE FUTURE

Tax Rates - The taxable value of all County property increased 6.9 percent to \$114 billion in fiscal year 2000. The property tax rate was set at 19.6 cents per \$100 value for fiscal year 2001, unchanged from fiscal year 2000. Dallas County continues to have one of the lowest tax rates among Texas urban counties. Funding allocation rates are as follows: 14.52 cents - General Fund, .18 cents - Permanent Improvement Fund, 1.05 cents - Major Capital Development Fund, .5 cents - Major Technology Fund, and 3.35 cents - Debt Service Fund.

Computer Technology - Technology advancements planned for fiscal year 2001 include updating of the civil courts system, and internet expansion through a portal contract allowing for payment of taxes, fines or fees on line.

An imaging system for civil court records is planned as the first step in updating records retention throughout the County.

Tax Collections - The County's Tax Assessor/Collector currently contracts to collect taxes for 28 entities including the newly approved contracts with the City of Dallas and the Dallas Independent School District effective April 2001. System enhancements and processes improvements determined necessary for efficient consolidation will be implemented and tested during first quarter of fiscal year 2001.

Freeway Traffic Program - Sheriff - Early in fiscal year, the County Sheriff will begin a large-scale effort to replace city and state police in the management of certain freeway segments within the County. The objective of the program is to handle all accident-clearing and patrolling of specific highway segments, freeing up local police resources to concentrate on other duties. The affected cities each agreed to this shift of responsibility. A federal grant in the amount of \$825,000 per year for three years is assisting this effort.

Revenue Tracking - All County departments reviewed revenue collection processes and recommended methods to accelerate actual collection of funds or to increase the collection rates. Large increases are expected in revenue recognition for court receivables.

RISK MANAGEMENT

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

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

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

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

The County budgets resources on an annual basis to provide payment of claims in those risk areas in which the County has chosen to self-insure. Because of the County's aggressive defense against such asserted claims, it is the opinion of management that payment of such claims as incurred will not have a drastic negative impact on the overall budget and financial position of the County. The County has chosen not to create a special self-insurance fund from which to pay such claims, but does maintain an unappropriated fund balance in excess of \$25 million in the General Fund should a large claim need to be paid for which adequate budgeted funds had not been routinely provided.

FINANCIAL INFORMATION

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

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

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

The District's accounting records are maintained on the accrual basis. Management and control of the District's records are the responsibility of the Board of Managers in accordance with Chapter 281 of the Health and Safety Code (V.T.C.A.) which states, in part, "(a) The Commissioners Court may prescribe: (1) the method of making purchases and expenditures by and for the District; and (2) accounting and control procedures for the District; (b) the Commissioners Court by resolution or order may delegate its powers under Subsection (a) to the Board." Since the Commissioners Court has adopted such an order, the Board of Managers has the power to make purchases and expenditures for the District and to prescribe all accounting and control procedures. All accounting records of the District are maintained by the District, are audited by an independent audit firm and are reported upon in greater detail in the District's Annual Financial Report.

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

As demonstrated by the financial statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management. The County's AAA/Aaa bond rating remains unchallenged.

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, 2000, 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 1999</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 203,738	45.1	\$ 14,078	7.4%
Highway license fees	34,448	7.6	2,932	9.3
Fines and forfeitures	17,124	3.8	(1,649)	(8.8)
Investments and rentals	20,153	4.5	2,085	11.5
Intergovernmental revenues	62,586	13.9	7,014	12.6
Charges for current services	100,471	22.3	11,309	12.7
Other revenues	12,891	2.8	1,380	12.0
Total	<u>\$ 451,411</u>	<u>100.0%</u>	<u>\$ 37,149</u>	<u>9.0%</u>

Ad valorem tax revenues increased due largely to an almost 10% increase in 1999 taxable values which generated fiscal year 2000 tax revenues. Overall, the increase of \$37,149 in revenues was due to increases in ad valorem taxes, fees for INS detainees and Parkland Community and Jail Health and an increase in intergovernmental (grant) revenues.

Current tax collections for general governmental functions were 97.73% of the tax levy compared to 98.48 for the preceding year. The ratio of total collections (current and delinquent) to the current tax levy was about 99%, a decrease of 1% from the preceding year. Allocations of property tax by purpose for 2000 and the preceding two fiscal years are as follows (amounts per hundred dollars of assessed value):

<u>Purpose</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
General Fund	.14520	.14420	.14530
Special Revenue Funds	.01730	.01730	.00690
Debt Service Funds	.03350	.03450	.04500
Total general governmental tax rate	<u>.19600</u>	<u>.19600</u>	<u>.19720</u>

Charges for current services represent a major source of revenues for the County. The County is continuing its efforts to finance services it provides with fees allowed by statutes to be charged to users of the services.

The following schedule presents a summary of General Fund, Special Revenue Funds and Debt Service Funds expenditures for the fiscal year ended September 30, 2000, 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 1999</u>	<u>Percent of Increase (Decrease)</u>
General government	\$ 70,055	15.4%	\$ 141	—%
Judicial	87,204	19.1	7,674	9.6
Public safety	144,292	31.6	10,444	7.8
Streets and highways	18,139	4.0	6,956	62.2
Health	41,043	9.0	5,053	14.0
Public welfare	45,110	9.9	8,640	23.6
Debt service	50,162	11.0	(2,408)	(4.6)
Other expenditures	47	0.0	2	—
Total	\$ 456,052	100.0%	\$ 36,502	8.7%

Overall, a fiscal year 2000 salary increase of about \$4 million impacted most of the functional categories. Increase in streets and highways was due to several new large projects and some major equipment purchases. Increase in Public Welfare was due to more awards of Section 8 grants and renewed focus on jail mental health services. Judicial cost increases were due to changes in the District Attorney staffing, technology enhancements and the addition of a new misdemeanor court.

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 \$43,197 was down \$9,875 from last year. The change in fund balance represents a 19% decrease from the previous year. The fund balance is the equivalent of 1.7 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 \$17,047 was down \$2,646 from the preceding year and the Special Revenue Funds balance of \$42,954 was up \$7,805 from last year.

Component Unit - The County's discretely presented component unit is the District. In the fiscal year ended September 30, 2000, the District received approximately 33% of its support from ad valorem taxes. While maintaining adequate reserve funds, the District was able to adopt a tax rate of \$.254 per hundred dollars assessed valuation, an increase of \$.058 from 1999. The ad valorem taxes are used to support the operations of the District.

Total operating revenues for the District were \$383,240 for the year ended September 30, 2000. Operating expenses for the fiscal year were \$699,275.

The District's long-term debt at September 30, 2000, was \$19,492, of which \$2,828 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, 2000, the County had unlimited tax and limited tax general obligation bonds outstanding in the amount of \$277,356. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution amount to \$167,231 and bonds issued under Article 722 of Vernon's Civil Statutes amount to \$110,125. The debt limits for the two authorizations are \$28,399,885 (25% of real property assessed valuation) and \$6,956,520 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$28,242,932 and \$6,853,164 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 2000 totaled \$16,704 and were equal to revenues generated by 1.50 cents on the 2000 current tax rate.

The investments at September 30, 2000, for all County funds and the component unit consisted of the following:

U.S. Government securities	\$	187,172	55%
Commercial paper		53,564	15
Repurchase agreements		98,170	30
		<u>338,906</u>	<u>100%</u>
Total	\$	<u>338,906</u>	<u>100%</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.

Component Unit

During fiscal year 2000, 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, 2000, the carrying amount of the District's investment in TexPool was \$24,105.

The District's investment policy includes purchases of U.S. Treasury and Agency securities. The carrying amount of such investments was \$107,989 at September 30, 2000.

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. KPMG LLP, Certified Public Accountants, has concluded its audit of the financial statements of Dallas County for the year ended September 30, 2000. 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, 1999. 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 accounting principles generally accepted in the United States of America 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 19 consecutive years (fiscal years ended 1981 through 1999). 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, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Esolt
Executive Director

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200 Crescent Court
Suite 300
Dallas, TX 75201-1885

Independent Auditors' Report

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, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of September 30, 2000, and the results of its operations and the cash flows of its proprietary fund type and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2001 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. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Schedule of Defined Benefit Pension Plan Costs and Contributions on page 52 and the Schedule of Funding Progress of Defined Benefit Pension Plan on page 53 are not a required part of the general purpose financial statements of Dallas County, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit this information and express no opinion on it.



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 accompanying table of contents under supplemental financial information are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

KPMG LLP

February 16, 2001

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, 2000

(in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Assets and Other Debts					
Assets:					
Cash and investments	\$ 45,187	\$ 46,399	\$ 16,570	\$ 69,735	\$ —
Receivables (net of allowances for uncollectibles of \$75,646 for primary government and \$119,682 for component unit):					
Taxes	164,233	19,568	37,903	—	—
Accounts	4,784	1,067	309	—	—
Accrued interest	1,274	2	26	—	—
Due from other funds	2,196	734	—	2,421	—
Due from other government units	4,737	7,980	—	3,504	—
Inventories	558	758	—	—	—
Prepayments and advances	1,350	—	—	—	—
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, where applicable	—	—	—	—	—
Other debits:					
Amount available for debt service	—	—	—	—	—
Amount to be provided for retirement of general long-term debt	—	—	—	—	—
Total assets and other debits	<u>\$ 224,319</u>	<u>\$ 76,508</u>	<u>\$ 54,808</u>	<u>\$ 75,660</u>	<u>\$ —</u>

Exhibit A-1

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only) Reporting Entity		
	General	General Long-	Primary		September 30		
	Fixed Assets	Term Debt	Government		2000	1999	
Agency							
\$ 110,885	\$ —	\$ —	\$ 288,776	\$ 51,646	\$ 340,422	\$ 389,665	
—	—	—	221,704	4,026	225,730	212,318	
50	—	—	6,210	48,495	54,705	55,445	
6	—	—	1,308	—	1,308	102	
268	—	—	5,619	—	5,619	2,638	
—	—	—	16,221	—	16,221	14,106	
—	—	—	1,316	21,098	22,414	21,975	
—	—	—	1,350	—	1,350	1,309	
—	—	—	—	8,075	8,075	7,026	
—	—	—	—	1,111	1,111	1,149	
6,975	—	—	6,975	—	6,975	6,826	
—	—	—	—	82,533	82,533	75,202	
—	482,005	—	482,005	220,733	702,738	699,989	
—	—	17,047	17,047	—	17,047	19,693	
—	—	279,864	279,864	—	279,864	274,373	
\$ <u>118,184</u>	\$ <u>482,005</u>	\$ <u>296,911</u>	\$ <u>1,328,395</u>	\$ <u>437,717</u>	\$ <u>1,766,112</u>	\$ <u>1,781,816</u>	

DALLAS COUNTY, TEXAS

Combined Balance Sheet - All Fund Types, Account Groups and
Discretely Presented Component Unit - Continued

September 30, 2000

(in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Liabilities, Equity and Other Credits					
Liabilities:					
Accounts payable	\$ 10,283	\$ 4,292	\$ 1	\$ 2,726	\$ —
Other current liabilities	—	—	—	—	—
Compensated absences	200	—	—	—	—
Liability for workers' compensation	484	—	—	—	—
Arbitrage rebate	1,112	—	—	—	—
Fee office accounts payable	—	—	—	—	—
Accrued liabilities	—	—	—	—	192
Accrued interest payable	—	—	—	—	—
Due to other funds	268	2,129	—	2,421	—
Due to other governmental units	515	3,485	—	—	—
Deferred revenue	168,260	23,648	37,760	—	—
Current maturities of long-term debt	—	—	—	—	—
General obligation bonds payable	—	—	—	—	—
Revenue bonds payable	—	—	—	—	—
Capital lease obligations	—	—	—	—	—
Other long-term liabilities	—	—	—	—	—
Liability for future benefits	—	—	—	—	4,200
Total liabilities	<u>181,122</u>	<u>33,554</u>	<u>37,761</u>	<u>5,147</u>	<u>4,392</u>
Equity and other credits:					
Investments in general fixed assets	—	—	—	—	—
Retained earnings (deficit):					
Reserved for named activities by donors	—	—	—	—	—
Unreserved	—	—	—	—	(4,392)
Fund balances:					
Reserved for encumbrances	9,862	3,566	—	8,311	—
Reserved for inventory of supplies	558	758	—	—	—
Reserved for prepayments and advances	1,350	—	—	—	—
Reserved for payroll, escrow and change funds	106	—	—	—	—
Reserved for debt service	—	—	16,878	—	—
Unreserved:					
Designated for subsequent budget periods	6,761	1,800	169	—	—
Undesignated	24,560	36,830	—	62,202	—
Total equity (deficit) and other credits	<u>43,197</u>	<u>42,954</u>	<u>17,047</u>	<u>70,513</u>	<u>(4,392)</u>
Total liabilities, equity and other credits	<u>\$ 224,319</u>	<u>\$ 76,508</u>	<u>\$ 54,808</u>	<u>\$ 75,660</u>	<u>\$ —</u>

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

Exhibit A-1

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only) Reporting Entity	
	General	General Long-	Primary		September 30	
	Fixed Assets	Term Debt	Government		2000	1999
\$ 57,638	\$ —	\$ —	\$ 74,940	\$ 65,252	\$ 140,192	\$ 119,009
—	—	—	—	1,323	1,323	1,352
—	—	11,945	12,145	1,010	13,155	8,468
—	—	1,610	2,094	3,029	5,123	1,974
—	—	—	1,112	—	1,112	988
59,745	—	—	59,745	—	59,745	50,514
—	—	—	192	10,493	10,685	11,407
—	—	—	—	355	355	314
801	—	—	5,619	—	5,619	2,638
—	—	—	4,000	—	4,000	161
—	—	—	229,668	—	229,668	213,661
—	—	—	—	2,828	2,828	2,855
—	—	277,356	277,356	—	277,356	278,142
—	—	—	—	15,201	15,201	17,759
—	—	—	—	1,463	1,463	230
—	—	6,000	6,000	6,157	12,157	12,283
—	—	—	4,200	—	4,200	4,088
<u>118,184</u>	<u>—</u>	<u>296,911</u>	<u>677,071</u>	<u>107,111</u>	<u>784,182</u>	<u>725,843</u>
—	482,005	—	482,005	—	482,005	479,367
—	—	—	—	5,612	5,612	5,337
—	—	—	(4,392)	324,994	320,602	403,793
—	—	—	21,739	—	21,739	32,826
—	—	—	1,316	—	1,316	757
—	—	—	1,350	—	1,350	1,309
—	—	—	106	—	106	98
—	—	—	16,878	—	16,878	19,631
—	—	—	8,730	—	8,730	8,725
—	—	—	123,592	—	123,592	104,130
<u>—</u>	<u>482,005</u>	<u>—</u>	<u>651,324</u>	<u>330,606</u>	<u>981,930</u>	<u>1,055,973</u>
<u>\$ 118,184</u>	<u>\$ 482,005</u>	<u>\$ 296,911</u>	<u>\$ 1,328,395</u>	<u>\$ 437,717</u>	<u>\$ 1,766,112</u>	<u>\$ 1,781,816</u>

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DALLAS COUNTY, TEXAS

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types

September 30, 2000

(in thousands of dollars)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	September 30	
					2000	1999
Revenues:						
Taxes	\$ 149,922	\$ 17,842	\$ 35,974	\$ —	\$ 203,738	\$ 189,660
Highway license fees	—	34,448	—	—	34,448	31,516
Licenses and permits	305	—	—	—	305	402
Fines and forfeiture	8,073	9,051	—	—	17,124	18,773
Investments and rentals	12,903	1,687	5,563	—	20,153	18,068
Intergovernmental revenues	4,004	58,572	10	—	62,586	55,572
Charges for current services	89,418	11,053	—	—	100,471	89,162
Miscellaneous	9,786	2,800	—	—	12,586	11,109
Total revenues	<u>274,411</u>	<u>135,453</u>	<u>41,547</u>	<u>—</u>	<u>451,411</u>	<u>414,262</u>
Expenditures:						
Current:						
General government	55,978	14,077	—	—	70,055	69,914
Judicial	80,801	6,403	—	—	87,204	79,530
Public safety	142,238	2,054	—	—	144,292	133,848
Streets and highways	—	18,139	—	—	18,139	11,183
Health	23,043	18,000	—	—	41,043	35,990
Public welfare	8,450	36,660	—	—	45,110	36,470
Libraries	47	—	—	—	47	45
Capital outlay	—	—	—	24,049	24,049	26,233
Debt service:						
Principal retirement	—	—	37,200	—	37,200	37,895
Interest and fiscal agents fees	—	—	12,962	—	12,962	14,675
Total expenditures	<u>310,557</u>	<u>95,333</u>	<u>50,162</u>	<u>24,049</u>	<u>480,101</u>	<u>445,783</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,146)</u>	<u>40,120</u>	<u>(8,615)</u>	<u>(24,049)</u>	<u>(28,690)</u>	<u>(31,521)</u>
Other financing sources (uses):						
Proceeds from sale of bonds	—	—	—	35,000	35,000	8,700
Operating transfers in	31,272	12,661	5,969	—	49,902	35,160
Operating transfers, out	(5,001)	(44,901)	—	—	(49,902)	(35,160)
Total other financing sources (uses)	<u>26,271</u>	<u>(32,240)</u>	<u>5,969</u>	<u>35,000</u>	<u>35,000</u>	<u>8,700</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(9,875)</u>	<u>7,880</u>	<u>(2,646)</u>	<u>10,951</u>	<u>6,310</u>	<u>(22,821)</u>
Fund balances at beginning of fiscal year	53,072	35,149	19,693	59,562	167,476	190,363
Change in inventory - purchases method	—	(75)	—	—	(75)	(19)
Residual equity transfer	—	—	—	—	—	(47)
Fund balances at end of fiscal year	<u>\$ 43,197</u>	<u>\$ 42,954</u>	<u>\$ 17,047</u>	<u>\$ 70,513</u>	<u>\$ 173,711</u>	<u>\$ 167,476</u>

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

DALLAS COUNTY, TEXAS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue and Debt Service Funds

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	General Fund			Budgeted Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 151,794	\$ 149,922	\$ (1,872)	\$ 18,018	\$ 17,842	\$ (176)
Highway license fees	—	—	—	33,703	34,448	745
Licenses and permits	395	305	(90)	—	—	—
Fines and forfeiture	8,461	8,073	(388)	10,568	9,051	(1,517)
Investments and rentals	10,827	12,903	2,076	1,888	1,687	(201)
Intergovernmental revenues	4,364	4,004	(360)	60,365	58,572	(1,793)
Charges for current services	89,399	89,418	19	11,905	11,053	(852)
Miscellaneous	7,412	9,786	2,374	1,237	1,287	50
Total revenues	272,652	274,411	1,759	137,684	133,940	(3,744)
Expenditures:						
Current:						
General government	63,179	55,978	7,201	15,543	14,077	1,466
Judicial	85,521	80,801	4,720	5,444	4,690	754
Public safety	146,631	142,238	4,393	2,325	2,054	271
Streets and highways	—	—	—	25,534	18,139	7,395
Health	24,644	23,043	1,601	19,695	18,000	1,695
Public welfare	8,739	8,450	289	36,827	36,660	167
Libraries	55	47	8	—	—	—
Debt service:						
Principal retirement	—	—	—	—	—	—
Interest and fiscal agents fees	—	—	—	—	—	—
Total expenditures	328,769	310,557	18,212	105,368	93,620	11,748
Excess (deficiency) of revenues over (under) expenditures	(56,117)	(36,146)	19,971	32,316	40,320	8,004
Other financing sources (uses):						
Operating transfers in	31,285	31,272	(13)	8,059	12,661	4,602
Operating transfers, out	(5,001)	(5,001)	—	(44,925)	(44,901)	24
Total other financing sources (uses)	26,284	26,271	(13)	(36,866)	(32,240)	4,626
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(29,833)	(9,875)	19,958	(4,550)	8,080	12,630
Fund balances at beginning of fiscal year	53,072	53,072	—	32,597	32,597	—
Change in inventory - purchases method	—	—	—	—	(75)	(75)
Fund balances at end of fiscal year	\$ 23,239	\$ 43,197	\$ 19,958	\$ 28,047	\$ 40,602	\$ 12,555

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

Exhibit A-3

Debt Service Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 36,310	\$ 35,974	\$ (336)	\$ 206,122	\$ 203,738	\$ (2,384)
—	—	—	33,703	34,448	745
—	—	—	395	305	(90)
—	—	—	19,029	17,124	(1,905)
4,965	5,563	598	17,680	20,153	2,473
2	10	8	64,731	62,586	(2,145)
—	—	—	101,304	100,471	(833)
—	—	—	8,649	11,073	2,424
<u>41,277</u>	<u>41,547</u>	<u>270</u>	<u>451,613</u>	<u>449,898</u>	<u>(1,715)</u>
—	—	—	78,722	70,055	8,667
—	—	—	90,965	85,491	5,474
—	—	—	148,956	144,292	4,664
—	—	—	25,534	18,139	7,395
—	—	—	44,339	41,043	3,296
—	—	—	45,566	45,110	456
—	—	—	55	47	8
33,377	37,200	(3,823)	33,377	37,200	(3,823)
16,805	12,962	3,843	16,805	12,962	3,843
<u>50,182</u>	<u>50,162</u>	<u>20</u>	<u>484,319</u>	<u>454,339</u>	<u>29,980</u>
<u>(8,905)</u>	<u>(8,615)</u>	<u>290</u>	<u>(32,706)</u>	<u>(4,441)</u>	<u>28,265</u>
5,974	5,969	(5)	45,318	49,902	4,584
—	—	—	(49,926)	(49,902)	24
<u>5,974</u>	<u>5,969</u>	<u>(5)</u>	<u>(4,608)</u>	<u>—</u>	<u>4,608</u>
(2,931)	(2,646)	285	(37,314)	(4,441)	32,873
19,693	19,693	—	105,362	105,362	—
—	—	—	—	(75)	(75)
<u>\$ 16,762</u>	<u>\$ 17,047</u>	<u>\$ 285</u>	<u>\$ 68,048</u>	<u>\$ 100,846</u>	<u>\$ 32,798</u>

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DALLAS COUNTY, TEXAS

Combined Statement of Revenues, Expenses and Changes in
Retained Earnings (Deficit) - Proprietary Fund Type and
Discretely Presented Component Unit

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	Proprietary Fund Type		Totals (Memorandum Only)	
	Internal Service	Component Unit	Reporting Entity	
			2000	1999
Operating revenues:				
Patient service revenue (net of charity, contractual allowances and provisions for uncollectible accounts of \$111,787 in 2000 and \$71,197 in 1999)	\$ —	\$ 304,960	\$ 304,960	\$ 382,636
Premiums and reimbursements	23,135	45,215	68,350	15,561
Other operating revenue	165	33,065	33,230	26,313
Total operating revenues	<u>23,300</u>	<u>383,240</u>	<u>406,540</u>	<u>424,510</u>
Operating expenses:				
Salaries and wages	—	291,239	291,239	265,037
Supplies and other	—	261,743	261,743	233,647
Depreciation and amortization	—	32,122	32,122	28,913
Benefit payments	21,239	37,213	58,452	15,608
Administration	2,156	—	2,156	1,883
Provision for bad debts	—	76,958	76,958	100,868
Total operating expenses	<u>23,395</u>	<u>699,275</u>	<u>722,670</u>	<u>645,956</u>
Operating loss	(95)	(316,035)	(316,130)	(221,446)
Nonoperating revenues (expenses):				
Ad valorem tax support	—	202,551	202,551	174,392
Tobacco settlement	—	17,884	17,884	32,723
Interest expense	—	(33)	(33)	(229)
Interest income and other	18	12,422	12,440	14,502
Donated assets and other	—	372	372	828
Net income (loss)	<u>(77)</u>	<u>(82,839)</u>	<u>(82,916)</u>	<u>770</u>
Retained earnings, at beginning of year, as previously reported	(4,315)	413,630	409,315	—
Prior period adjustment	—	(185)	(185)	—
Retained earnings (deficit) at beginning of fiscal year, as restated	<u>(4,315)</u>	<u>413,445</u>	<u>409,130</u>	<u>407,501</u>
Retained earnings (deficit) at end of fiscal year	\$ <u>(4,392)</u>	\$ <u>330,606</u>	\$ <u>326,214</u>	\$ <u>408,271</u>

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

DALLAS COUNTY, TEXAS

Combined Statement of Cash Flows - Proprietary Fund Type and
Discretely Presented Component Unit

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	Proprietary Fund Type		Totals (Memorandum Only)	
	Internal Service	Component Unit	Reporting Entity	
			2000	1999
Cash flows from operating activities:				
Cash received from patients	\$ —	\$ 351,937	\$ 351,937	\$ 370,479
Cash received from participants	23,065	—	23,065	15,533
Cash payments to suppliers for goods and services	—	(278,082)	(278,082)	(318,202)
Cash payments to employees for services	—	(296,795)	(296,795)	(265,037)
Cash payments for benefit claims	(21,127)	(37,213)	(58,340)	(15,072)
Cash payments for administrative fees	(2,184)	—	(2,184)	(1,806)
Other operating revenues	228	29,793	30,021	59,064
Net cash used in operating activities	(18)	(230,360)	(230,378)	(155,041)
Cash flows from noncapital financing activities:				
Ad valorem tax support	—	202,858	202,858	126,382
Net cash provided by noncapital financing activities	—	202,858	202,858	126,382
Cash flows from capital and related financing activities:				
Interest paid on bonds and equipment contracts	—	(1,037)	(1,037)	(2,528)
Purchase of property, plant and equipment	—	(31,751)	(31,751)	(1,275)
Repayment of long-term debt and capital lease obligations	—	(1,352)	(1,352)	—
Net cash used for capital and related financing activities	—	(34,140)	(34,140)	(3,803)
Cash flows from investing activities:				
Purchase of investment securities, net of maturities	—	44,658	44,658	7,674
Interest and dividends on investments	18	12,514	12,532	14,588
Net cash provided (used) in investing activities	18	57,172	57,190	22,262
Net decrease in cash and cash equivalents	—	(4,470)	(4,470)	(10,200)
Cash and cash equivalents at beginning of year	—	30,660	30,660	40,860
Cash and cash equivalents at end of year	\$ —	\$ 26,190	\$ 26,190	\$ 30,660

DALLAS COUNTY, TEXAS

Combined Statement of Cash Flows - Proprietary Fund Type and
Discretely Presented Component Unit - Continued

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	Proprietary Fund Type		Totals (Memorandum Only)	
	Internal Service	Component Unit	Reporting Entity	
			2000	1999
Reconciliation of operating income (loss) to net cash used by operating activities:				
Operating loss	\$ (95)	\$ (316,035)	\$ (316,130)	\$ (221,446)
Adjustment to reconcile operating loss to net cash provided by (used in) operating activities:				
Provision for bad debts	—	76,958	76,958	100,868
Depreciation and amortization	—	32,122	32,122	28,913
Loss on disposal of assets	—	935	935	340
Changes in operating assets and liabilities:				
(Decrease) increase in other current liabilities	—	(29)	(29)	143
(Decrease) increase in long-term liabilities	—	(126)	(126)	(4,907)
(Increase) decrease in accounts receivable	—	(48,706)	(48,706)	(113,025)
Increase in supplies and other assets	—	(600)	(600)	26
(Decrease) increase in due from restricted fund	—	208	208	(536)
Increase (decrease) in due to third-party reimbursement programs	—	6,295	6,295	2,001
(Decrease) increase in accounts payable and accrued expenses	77	13,354	13,431	6,133
Other	—	5,264	5,264	46,449
Net cash used in operating activities	\$ (18)	\$ (230,360)	\$ (230,378)	\$ (155,041)
Supplemental disclosures of activities that affect assets or liabilities:				
Donated assets of \$372 were received in 2000 and \$828 in 1999				
The District has obligations of \$2,132 in 2000, pursuant to capital leasing agreements.				
Reconciliation of cash, investments and cash equivalents for component unit:				
Cash and cash equivalents, Exhibit A-5	\$	26,190		
Investments		25,456		
Cash, investments and cash equivalents not available for operations:				
Restricted assets		82,533		
Parkland Foundation		8,075		
Total cash, investments and cash equivalents	\$	142,254		

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

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DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I. General Statement

(a) *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), tax collection, roads and bridges maintenance, juvenile services and assistance to indigents.

(b) *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 652 beds and 158 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 acceptable accounting principles in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards* issued as of April 30, 2000, 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 accounting principles generally accepted in the United States of America. (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

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

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 F. The HFDC has no financial activity 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, Old Red Courthouse, Inc. Board of Trustees, Historical Foundation, Dallas County Child Welfare Board and Dallas NorthStar Authority and Regional Board. 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.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

(b) Basis of Presentation

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (or expenses, as appropriate). Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into three generic fund types and two account groups:

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

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, judicial, public welfare, health services and capital acquisition.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Legal restrictions include those ordered by the County commissioners. When a Special Revenue Fund is not an operating fund, transfers are made from the Special Revenue Fund to the operating funds authorized to make the expenditures.

Debt Service Funds 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.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. 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 and investment of idle funds. Expenses are for claims and administrative expenses.
3. **Fiduciary Fund Types** are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. All the County's fiduciary funds are agency funds.
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:

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 capitalized 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.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

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, 2000, 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 unless the FASB pronouncements contradict or conflict with GASB pronouncements.

(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). Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. 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

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2000, and became due October 1, 2000 have been assessed to finance the budget of the fiscal year beginning October 1, 2000 and, accordingly, have been reflected as deferred revenue and taxes receivable in the combined financial statements at September 30, 2000.

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) some inventory items are expensed when purchased in the Road and Bridge Fund (a Special Revenue Fund); inventory costs for General Fund are expensed when used. The net change in inventories accounted for using the purchases method is reported as a change in fund balance in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.

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

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

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

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

(e) Budgetary Data

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Budget Officer and approved by the Commissioners Court following a public hearing. Annual appropriations lapse at fiscal year-end but may be reserved for subsequent spending. Project-length financial plans are adopted for all Capital Projects Funds and for certain Special Revenue Funds.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

Appropriated budgets are approved and employed as a management control device during the year for the General Fund, 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. All 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*. Most 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, inventory items expected to be used within short period of time are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories of the Special Revenue Funds are equally offset by a reservation of fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

(i) *Vacation and Sick Leave*

Primary Government - 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.

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

(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, 2000, have been included in fund balance designated for subsequent budget period.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

(k) *Accounts Receivable*

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time reimbursable costs are incurred.

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

(l) *Unemployment and Workers' Compensation Benefits*

The County is a reimbursing employer for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see note K).

(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 1999 financial statements to conform to the current year presentation.

(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 in the United States of America. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of these data.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

(p) *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.

(q) *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, 2000, resources were also set aside for the disproportionate share programs.

(r) *Third-Party Reimbursement Programs - Discretely Presented Component Unit*

The District has agreements with third-party payors that provide for reimbursement to the District at amounts different from its established rates. Contractual adjustments under third-party reimbursement programs represent the difference between the District's established rates for services and the amounts reimbursed by third-party payors. The District's more significant third-party payors are the Medicare and Medicaid programs. 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. Effective August 1, 2000, outpatient services are reimbursed on a prospective basis from Medicare through the ambulatory payment classifications which are based on clinical resources used in performing the procedure. For certain costs, as defined by the Medicare program, including kidney acquisition, medical education and bad debts, additional reimbursement is provided based on cost via pass through payments, and the cost report. Effective October 1, 1996, 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 1997 and 1996 for Medicare and Medicaid, respectively.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE B - LEGAL COMPLIANCE BUDGETS

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

Each year, all departments submit to the Budget Officer requests for appropriation. These requests are reviewed, compiled and presented to the Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. One copy of the proposed budget must be filed with the County Clerk and one with the County Auditor. Copies must be available to the public. The Commissioners Court must 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/project 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 2000; 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.

Reconciliation of Special Revenue Funds	Actual
Fund balance at year end - Exhibit A-3	\$ 40,602
Additions and deductions:	
Additions - revenue - miscellaneous	1,513
Deductions - expenses - judicial	(1,713)
Net activities	(200)
Funds not budgeted:	
District Attorney - special	458
District Attorney - forfeiture - FN	252
District Attorney - forfeiture - OL	835
District Attorney - unadjusted forfeitures	915
District Attorney - matching funds	92
Total	2,552
Fund balances at end of fiscal year - Exhibit A-2	\$ 42,954

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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 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 2000, the County invested in U.S. government securities, commercial paper and security repurchase agreements.

Deposits

At September 30, 2000, the carrying amount of the County's demand and time deposits was \$57,859. The \$55,232 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.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

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

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.

	<u>Category</u>			<u>Carrying Amount</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. government securities	\$ 79,183	—	—	\$ 79,183	\$ 79,134
Commercial paper	53,564	—	—	53,564	53,587
Security repurchase agreements	98,170	—	—	98,170	98,170
	<u>\$ 230,917</u>	<u>—</u>	<u>—</u>	<u>\$ 230,917</u>	<u>\$ 230,891</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 investments in mutual funds. At September 30, 2000, the carrying amount of the District's investment in TexPool was \$24,105.

At September 30, 2000, the carrying amount of the District's demand and time deposits was \$10,160. The \$21,583 bank balance was covered by federal depository insurance or collateralized with securities held in the name of the District. The deposits consist of cash and cash equivalents. Cash and cash equivalents include amounts in demand deposits as well as short-term investments.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

Investments

The District's investment policy includes purchasing U.S. Treasury and Agency securities. The carrying amounts of such investments totaled \$107,989 and \$166,925 at September 30, 2000 and 1999, 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, 2000, to be the fair value of investments.

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Fair</u> <u>Value</u>
U.S. government securities	\$ 107,989	—	—	\$ 107,989	\$ 107,989

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, Major Projects, Major Technology 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.

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

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE D - PROPERTY TAXES (Continued)

payment of principal and interest on limited tax long-term debt for the year ended September 30, 2000, was \$.18237 per \$100; therefore, the County had a tax margin of \$.61763 per \$100 and could have raised up to \$655,760 of additional taxes from the net assessed valuation of \$106,173,662 before reaching the limit.

Property taxes receivable at September 30, 2000, are reported net of an allowance for uncollectible taxes of \$47,780.

II. Discrete Component Unit

The District received approximately 33% in 2000 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, 2000.

Designated for capital uses	\$	72,096
Debt service under bond indenture		5,192
Other		<u>5,245</u>
Total	\$	<u><u>82,533</u></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 General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE E - FIXED ASSETS

I. Primary Government

Property, plant and equipment are recorded at cost or, if donated, at fair market value at the date of receipt.

A summary of changes in general fixed assets follows:

	Land	Buildings	Improvements Other Than Buildings	Equipment	Total
Balance, October 1, 1999	\$ 31,915	\$ 368,745	\$ 1,528	\$ 77,179	\$ 479,367
Additions	8	4,758	—	4,895	9,661
Deletions	(364)	(2,144)	—	(4,515)	(7,023)
Balance, September 30, 2000	\$ 31,559	\$ 371,359	\$ 1,528	\$ 77,559	\$ 482,005

II. Discretely Presented Component Unit

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.

Property, plant and equipment at September 30, 2000, are summarized as follows:

Land and improvements	\$	16,695
Buildings		286,473
Fixtures and equipment		178,138
Equipment under capital lease		1,706
		483,012
Accumulated depreciation and amortization		(273,543)
		209,469
Construction in progress		11,264
Property, plant and equipment, net	\$	220,733

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE E - FIXED ASSETS (Continued)

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 capitalized on construction projects in fiscal 2000 totaled \$1,184.

NOTE F - LONG-TERM DEBT

I. Primary Government

The long-term debt of the County consists of the following at September 30, 2000:

Description	Interest Rates (%)	Date of Issue	Date of Maturity	Bonds Out- Standing
Parking Garage, Series 1968	5.5%	1968	2003	\$ 555
Road and Bridge Refunding Bonds, Series 1985A:				
Capital Appreciation Bonds	8.90-9.25	1986	2005	4,382
Permanent Improvement Bonds, Series 1988C	Floating	1988	2008	14,000
Road Refunding Bonds Series 1991A:				
Current Interest Bonds	5.00-6.5	1991	2004	4,120
Capital Appreciation Bonds	6.60	1991	2002	2,289
Permanent Improvement Refunding Bonds, Series 1991B	5.00-6.6	1991	2006	6,830
Road and Refunding Bonds, Series 1992:				
Current Interest Bonds	5.625-7.625	1992	2012	16,890
Permanent Improvement and Refunding Bonds, Series 1992A	5.625-7.625	1992	2012	14,570
Road Refunding Bonds, Series 1993A:				
Current Interest Bonds	2.40-5.2525	1993	2009	18,925
Capital Appreciation Bonds	5.55-5.75	1993	2007	12,728
Permanent Improvement Refunding Bonds Series 1993B	2.4-5.3	1993	2009	33,105
Certificates of Obligation, Series 1994	4.00-6.00	1994	2001	945
Road Bonds, Series 1995	5.25-7	1995	2015	27,000
Certificates of Obligation, Series 1995B	4.5-6.5	1995	2002	2,520
Certificates of Obligation, Series 1996	4.5-6.5	1996	2003	1,785
Road Bonds, Series 1996	5.00-5.5	1996	2017	29,750
Certificates of Obligation, Series 1996A	4.12-6.15	1996	2004	2,060
Road Refunding Bonds, Series 1997:				
Current Interest Bonds	3.85-4.75	1997	2009	14,385
Capital Appreciation Bonds	4.625	1997	2002	1,762
Permanent Improvement Refunding Bonds, Series 1997A	3.85-5.75	1997	2009	20,140
Certificates of Obligation, Series 1997B	4.10-6	1997	2006	6,000
Certificates of Obligation, Series 1998	3.75-4.00	1998	2007	7,615
Road Bonds, Series 2000	4.75-5.25	2000	2020	35,000
Total general obligation debt (bonded debt)				\$ <u>277,356</u>

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE F - LONG-TERM DEBT (Continued)

Capital appreciation bonds, which accrue and compound interest from their date of delivery to yield the rates per annum set forth above, were issued in the original principal amount of \$11,351 and will be payable serially with the total maturity amount of \$26,865.

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 \$1,112 at September 30, 2000.

Changes in Long-Term Debt

A summary of long-term debt transactions for the year ended September 30, 2000, follows:

	General Obligation Bonds	Other Long- Term Obligations
Principal balance, October 1, 1999	\$ 278,142	\$ 15,924
Amounts issued or incurred in fiscal 2000	35,000	3,709
Appreciation on capital appreciation bonds	1,286	—
Amounts retired in fiscal year	(37,072)	(78)
Principal balance, September 30, 2000	\$ 277,356	\$ 19,555

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, 2000, the County has authorized but unissued Road Bonds of \$39,645.

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 \$14,630 at September 30, 2000.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE F - LONG-TERM DEBT (Continued)

On March 14, 1991, the County issued \$26,175 in General Obligation Bonds with interest rates ranging from 5.0% to 6.6% to advance refund \$24,985 of outstanding 1985 series bonds with interest rates ranging from 5.7% to 9.30%. The net proceeds of \$26,623 (after payment of underwriting fees and other issuance costs plus additional receipts of \$127 for accrued interest and \$826 for premium on capital appreciation bonds) plus \$990 from the fiscal year 1991 debt service accounts were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the portion of the 1985 Series bonds which was 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 \$10,085 at September 30, 2000.

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 \$23,135 at September 30, 2000.

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 \$63,515 at September 30, 2000.

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

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE F - LONG-TERM DEBT (Continued)

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 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, 2000.

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.

In August 2000, the County sold \$35,000,000 in Road Bond Funds, Series 2000 with interest rates ranging from 4.75% to 5.25%. The proceeds from this issue will be used for construction and maintenance of roads.

Contractual Maturities

The annual requirements to amortize debt outstanding plus interest payments of approximately \$87,560 as of September 30, 2000, 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>
2001	\$ 48,954
2002	43,801
2003	40,932
2004	37,387
2005	35,273
2006 - 2010	103,314
2011 - 2015	41,351
2016 - 2020	<u>13,904</u>
	364,916
Less applicable interest	<u>(87,560)</u>
Principal due	<u><u>\$ 277,356</u></u>

The Debt Service Funds have \$17,047 available to service the general long-term bond retirement. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all significant limitations and restrictions.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE F - LONG-TERM DEBT (Continued)

Conduit Debt

The Housing Finance Corporation issues single family revenue bonds to provide financial assistance to qualified home owners. As of September 30, 2000, there were five series of single family revenue bonds outstanding, with an aggregate principal amount payable of \$24,566.

II. Discretely Presented Component Unit

Long-term debt expected to be paid by the District consists of the following at September 30, 2000:

Revenue bonds:	
Series 1992, with interest from 5.875% to 7.875% payable semiannually, principal payable annually from 1993 to 2001	\$ 290
Series 1994, with interest from 5% to 5.40% payable semiannually, principal payable annually from 1995 to 2006	17,650
Less unamortized original discount	(154)
Capital leases	<u>1,706</u>
Total component units long-term debt	19,492
Less current maturities	<u>(2,828)</u>
	<u>\$ 16,664</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, 2000, follows:

	Revenue Bonds	Obligations Under Capital Leases
Principal balance, October 1, 1999	\$ 20,209	\$ 635
Amounts issued or incurred in fiscal 2000	—	1,476
Amounts retired in fiscal 2000	(2,423)	(405)
Principal balance, September 30, 2000	\$ 17,786	\$ 1,706
Composed of:		
Amounts due in one year	\$ 2,585	\$ 243
Amounts due after one year	15,201	1,463
	\$ 17,786	\$ 1,706

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE F - 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, 2000, 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, 2000, there were \$5,500 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 \$426 as of September 30, 2000, 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>
2001	\$ 2,585	\$ 355
2002	2,735	426
2003	2,890	427
2004	3,060	426
Thereafter	<u>6,670</u>	<u>498</u>
	17,940	2,132
Less discount	<u>(154)</u>	<u>(426)</u>
Principal due	<u>\$ 17,786</u>	<u>\$ 1,706</u>

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

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE G - INTERFUND RECEIVABLE AND PAYABLE BALANCES

Generally accepted accounting principles in the United States of America require disclosure, as part of the combined financial statements, of individual fund interfund receivable and payable balances. Such balances at September 30, 2000, were:

<u>Fund Description</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$ 2,196	\$ 268
Special revenue funds:		—
Road and bridge	729	—
HIV grant	—	2
Grants fund	—	2,017
Historical exhibit	5	12
Child support - special	—	71
Alternative dispute resolution	—	20
Major technology	—	—
Law library	—	1
Appellate justice system	—	6
Capital project funds:		
Permanent improvement bonds, 1992	58	—
Road bonds, 1992	—	923
Road bonds, 1995	230	777
Road bonds, 1996	923	721
Road bonds, 2000	1,210	—
Agency funds:		
Payroll	—	5
Community supervision and corrections	268	67
State report	—	—
Tax assessor and collector	—	729
	<u>\$ 5,619</u>	<u>\$ 5,619</u>

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE H - RETIREMENT COMMITMENTS

I. Primary Government

(a) *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. TCDRS 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 TCDRS (TCDRS Act). Members employed by Dallas County can retire at age 60 and above with ten or more years of service, with 30 years of service, 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 TCDRS 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 TCDRS Act.

(b) *Funding Policy*

The County has chosen a fixed rate plan under the provisions of the TCDRS 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 TCDRS 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 County. This regular contribution rate of the County is not actuarially determined and is one of the rates that can be adopted in accordance with the TCDRS Act. The plan of benefits, however, adopted by the County at the time of plan inception or when benefit increases were adopted was limited by the TCDRS Act to what the actuary determined could be adequately financed by the commitment of the County to contribute the same amount as the employees. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE H - 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.

(c) *Annual Pension Cost*

For the employer's accounting year ended September 30, 2000, the annual pension cost for the TCDRS plan for its employees was \$13,177, and the actual contributions were \$13,177.

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 1999 and 2000. The December 31, 1999, actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 1997	December 31, 1998	December 31, 1999
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	Long-term appreciation with adjustment	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%	5.0%
Inflation	4.0%	4.5%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE H - RETIREMENT COMMITMENTS (Continued)

Annual Pension Cost

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
September 30, 1998	\$ 12,329	100%	—
September 30, 1999	\$ 13,720	100%	—
September 30, 2000	\$ 13,177	100%	—

**Schedule of Funding Progress
for the Retirement Plan**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>(Unfunded) Assets in Excess of AAL (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
December 31, 1997	391,002	391,195	(193)	99.95	163,514	(0.12)
December 31, 1998	423,362	422,856	506	100.12	181,650	.28
December 31, 1999	463,416	460,601	2,815	100.61	200,505	1.40

II. Discretely Presented Component Unit

(a) 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, 2000, was approximately \$216,880. For the year ended September 30, 2000, the District's total payroll was approximately \$270,057. Membership in the Plan as of January 1, 2000 and 1999, was composed of the following:

<u>Group</u>	<u>Members</u>	
	<u>2000</u>	<u>1999</u>
Retirees and beneficiaries currently receiving benefits	491	449
Vested terminated employees	1,652	1,481
Active employees:		
Fully vested	2,776	2,652
Nonvested	3,569	3,650

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE H - 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 actuarial accrued liability, based on projected unit cost, was determined as part of an actuarial valuation of the Plan as of January 1, 2000. The January 1, 1999, 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 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 (in thousands).

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE H - RETIREMENT COMMITMENTS (Continued)

	January 1	
	2000	1999
Retirees and beneficiaries currently receiving benefits	\$ 23,032	\$ 20,790
Terminated employees not yet receiving benefits	30,243	25,186
Current employees:		
Accumulated employee contributions, including allocated investment income	62,271	55,476
Employer financed	56,940	48,175
Total actuarial accrued liability	172,486	149,627
Net assets available for benefits, at market value	172,329	159,429
Assets in excess of actuarial accrued liability	\$ (157)	\$ 9,802

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. The amortization period is open.

During the years ended September 30, 2000 and 1999, \$10,317 and \$9,502, respectively, of employee contributions (4.7% of covered payroll) were made in accordance with the established contribution requirements described above. The District contributed \$2,962 to the Plan during the year ended September 30, 2000, in accordance with contribution requirements determined by the January 1, 2000, actuarial valuation. These contributions consisted of \$2,625 for normal cost and \$337 for amortization of the unfunded actuarial accrued liability and represented 1.4% of covered payroll for the year.

Three-year historical trend pension plan data required under GASB Statement No. 27 are presented on pages 52 and 53. 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, 2000, 1999 and 1998, respectively, available assets were sufficient to fund 101%, 100.2%, and 101.7% of the actuarial accrued liability (AAL). The (unfunded) assets in excess of AAL in January 1, 2000, 1999 and 1998, represented 0.8%, 0.1%, and 1.1% of the annual payroll for employees covered for the District's 2000, 1999 and 1998 Plan fiscal years, respectively. In addition, for the Plan's fiscal years 2000 and 1999, the District's contributions made in accordance with actuarially determined requirements were 1.4% and 1.5%, respectively, of the annual covered payroll.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE H - RETIREMENT COMMITMENTS (Continued)

(b) 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, 2000, was approximately \$231,719; the District's total payroll was approximately \$270,057. 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, 2000, were approximately \$7,602 from the District and \$9,857 for employees, or 4.3% of covered payroll. The required contribution by the District for 2000 has been reduced by approximately \$52, representing forfeitures of prior District contributions and related investment income for nonvested employees withdrawing from the Plan upon termination.

NOTE I - 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, 2000, future minimum rental payments applicable to the operating leases were as follows:

2001	\$	901
2002		779
2003		705
2004		683
2005		517
		<hr/>
Total	\$	<u>3,585</u>

Rental expense for all operating leases was approximately \$3,193 and \$3,543 in 2000 and 1999, 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 \$4,882 at September 30, 2000.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE I - LEASES - DISCRETELY PRESENTED COMPONENT UNIT (Continued)

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

2001	\$	1,283
2002		563
2003		299
2004		262
Thereafter		<u>5,196</u>
Total	\$	<u><u>7,603</u></u>

NOTE J - DEFICIT RETAINED EARNINGS

The Dallas County Internal Service Fund has a deficit at September 30, 2000 of \$4,392. 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 K - 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 \$484) is reported as a liability of the general fund. The balance of \$1,610 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.

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 Health Choice. 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.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE K - RISK MANAGEMENT (Continued)

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 2000, a total of \$23,311 was paid in benefits and administrative costs compared to \$16,878 in fiscal year 1999. The medical claims liability includes \$579 of incurred but not reported claims. The County has stop-loss coverage with its third-party administrator for individual claims in excess of \$250 and aggregate stop-loss of \$24,637.

Changes in the medical and workers' compensation claims liability amounts in fiscal years 2000 and 1999 follow:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
2000 Medical	\$ 4,088	\$ 21,239	\$ 21,127	\$ 4,200
1999 Medical	\$ 3,551	\$ 15,608	\$ 15,071	\$ 4,088
2000 Workers' Compensation	\$ 1,974	\$ 3,137	\$ 3,017	\$ 2,094
1999 Workers' Compensation	\$ 2,112	\$ 2,232	\$ 2,370	\$ 1,974

II. Discretely Presented Component Unit

The liabilities described below as of September 30, 2000, are based on requirements that a liability for claims be reported if it is probable that a liability has been incurred and the amount of the loss can be reasonably estimated. These liabilities include estimates for both reported claims and incurred but not reported claims. As a result of settled claims, the frequency of new claims and other economic and social factors, claims liabilities are reevaluated periodically.

Hospital Professional Liability and General Liability - The District is involved in certain legal actions and claims arising in the ordinary course of operations. The District records estimated self-insurance costs for medical malpractice and general liabilities as other long-term liabilities. The amounts provided for funding and the estimated liability are based on studies prepared by an independent actuary for settlement of claims limited to \$100 per claim and \$300 per occurrence in accordance with the limited liability provisions of the Texas Tort Claim Act. The funding is discounted at a 6% annual rate.

Employee Health Care Benefit Liability - The District manages a self-insurance program that provides for the payment of employee health claims. The District records estimated self-insurance costs for health claims as current liabilities. The program does not provide for specific excess of loss reinsurance for any one accident or occurrence. The amount provided for the estimated liability is based on studies prepared by an independent actuary for settlement of claims.

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE K - RISK MANAGEMENT (Continued)

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 2000 and 1999 were as follows:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
Hospital professional and general liability:				
2000*	\$ 5,629	\$ 1,432	\$ (1,561)	\$ 5,500
1999	6,599	1,431	(2,401)	5,629
Employee health care liability:				
2000	\$ 429	\$ 3,404	\$ (1,603)	\$ 2,230
1999	677	1,699	(1,947)	429
Workers' compensation liability:				
2000*	\$ 2,773	\$ 1,498	\$ (1,242)	\$ 3,029
1999	3,769	1,290	(2,286)	2,773

*Beginning amounts reflect prior period adjustment

DALLAS COUNTY, TEXAS

Notes to General Purpose Financial Statements

September 30, 2000
(in thousands of dollars)

NOTE L - COMMITMENTS AND CONTINGENCIES

I. Primary Government

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. 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.

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**Required Supplemental Information
(Unaudited)**

DALLAS COUNTY, TEXAS

Required Supplementary Information (Unaudited)

Discrete Component Unit
 Defined Benefit Pension Plan Costs and Contributions
 Three-Year Historical Trend

(As Required by GASB No. 27)

<u>Plan Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Required Contribution</u>
1998	\$ 3,182,462	100%
1999	\$ 3,643,000	100%
2000	\$ 2,962,000	100%

DALLAS COUNTY, TEXAS

Required Supplementary Information (Unaudited)

Discrete Component Unit
 Schedule of Funding Progress of Defined Benefit Pension Plan
 Three-Year Historical Trend Beginning January 1, 1998
 (in thousands)

(As Required by GASB No. 27)

Actuarial Valuation Date as of January 1	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
1998	\$ 129,700	\$ 127,900	\$ 1,800	101.7%	\$ 191,400	1.1%
1999	\$ 149,900	\$ 149,600	\$ 300	100.2%	\$ 204,100	0.1%
2000	\$ 174,200	\$ 172,500	\$ 1,700	101.0%	\$ 216,900	0.8%

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**Combining Individual Fund and Account
Group Financial Statements and Schedules**

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**Dallas County, Texas
General Fund**

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

DALLAS COUNTY, TEXAS

Comparative Balance Sheets - General Fund

September 30, 2000 and 1999
(in thousands of dollars)

Assets	<u>2000</u>	<u>1999</u>
Assets:		
Cash and investments	\$ 45,187	\$ 54,411
Receivables (net of allowances for uncollectibles of \$ 47,780):		
Taxes	164,233	152,984
Accounts	4,784	3,871
Accrued interest	1,274	18
Due from other funds	2,196	141
Due from other governmental units	4,737	5,386
Inventories	558	720
Prepayments and advances	1,350	1,309
Total assets	<u>\$ 224,319</u>	<u>\$ 218,840</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,283	\$ 8,353
Compensated absences	200	151
Liability for workers' compensation	484	445
Arbitrage rebate	1,112	988
Due to other funds	268	335
Due to other governmental units	515	161
Deferred revenue	168,260	155,335
Total liabilities	<u>181,122</u>	<u>165,768</u>
Fund balances:		
Reserved for encumbrances	9,862	11,187
Reserved for inventories	558	—
Reserved for payroll, escrow and change funds	106	98
Reserved for prepayments and advance	1,350	1,309
Unreserved:		
Designated for subsequent budget periods	6,761	6,919
Undesignated	24,560	33,559
Total fund balances	<u>43,197</u>	<u>53,072</u>
Total liabilities and fund balances	<u>\$ 224,319</u>	<u>\$ 218,840</u>

DALLAS COUNTY, TEXAS

Comparative Statements of Revenues, Expenditures and Changes in
Fund Balances - General FundFiscal Years Ended September 30, 2000 and 1999
(in thousands of dollars)

	<u>2000</u>	<u>1999</u>
Revenues:		
Taxes	\$ 149,922	\$ 139,922
Licenses and permits	305	402
Fines and forfeitures	8,073	8,185
Investments and rentals	12,903	10,212
Intergovernmental revenues	4,004	7,237
Charges for current services	89,418	84,169
Miscellaneous	9,786	8,099
Total revenues	<u>274,411</u>	<u>258,226</u>
Expenditures:		
Current:		
General government	55,978	56,855
Public safety	142,238	132,279
Health	23,043	20,023
Public welfare	8,450	7,007
Judicial	80,801	75,000
Libraries	47	45
Total expenditures	<u>310,557</u>	<u>291,209</u>
Excess of revenues (under) over expenditures	<u>(36,146)</u>	<u>(32,983)</u>
Other financing sources (uses):		
Operating transfers in	31,272	30,516
Operating transfers out	(5,001)	(2,932)
Total other financing sources (uses)	<u>26,271</u>	<u>27,584</u>
Excess of revenues and other sources over expenditures and other uses	(9,875)	(5,399)
Fund balances at beginning of fiscal year	<u>53,072</u>	<u>58,471</u>
Fund balances at end of fiscal year	<u>\$ 43,197</u>	<u>\$ 53,072</u>

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund

Fiscal Years Ended September 30, 2000 and 1999
(in thousands of dollars)

	2000		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 151,794	\$ 149,922	\$ (1,872)
Licenses and permits	395	305	(90)
Fines and forfeiture	8,461	8,073	(388)
Investments and rentals	10,827	12,903	2,076
Intergovernmental revenues	4,364	4,004	(360)
Charges for current services	89,399	89,418	19
Miscellaneous	7,412	9,786	2,374
Total revenues	272,652	274,411	1,759
Expenditures:			
General government:			
Salaries	30,894	29,404	1,490
Allowances	16	15	1
Operating	29,189	25,656	3,533
Property	3,080	903	2,177
Total general government	63,179	55,978	7,201
Public safety:			
Salaries	116,109	114,541	1,568
Allowances	191	163	28
Operating	26,725	25,217	1,508
Property	3,606	2,317	1,289
Total public safety	146,631	142,238	4,393
Health:			
Salaries	11,484	11,359	125
Allowances	62	44	18
Operating	12,823	11,452	1,371
Property	275	188	87
Total health	24,644	23,043	1,601
Public welfare:			
Salaries	4,604	4,413	191
Allowances	49	48	1
Operating	3,958	3,876	82
Property	128	113	15
Total public welfare	8,739	8,450	289

Exhibit B-3

1999			
Budget	Actual	Variance Favorable (Unfavorable)	
\$ 140,178	\$ 139,922	\$ (256)	
325	402	77	
6,829	8,185	1,356	
10,487	10,212	(275)	
2,711	7,237	4,526	
80,667	84,169	3,502	
6,539	8,099	1,560	
<u>247,736</u>	<u>258,226</u>	<u>10,490</u>	
28,148	27,016	1,132	
16	16	—	
29,079	28,156	923	
2,005	1,667	338	
<u>59,248</u>	<u>56,855</u>	<u>2,393</u>	
109,081	107,483	1,598	
166	163	3	
25,697	22,332	3,365	
3,722	2,301	1,421	
<u>138,666</u>	<u>132,279</u>	<u>6,387</u>	
9,777	9,571	206	
55	48	7	
11,639	10,285	1,354	
129	119	10	
<u>21,600</u>	<u>20,023</u>	<u>1,577</u>	
4,483	3,969	514	
47	44	3	
3,084	2,898	186	
134	96	38	
<u>7,748</u>	<u>7,007</u>	<u>741</u>	

DALLAS COUNTY, TEXAS

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual - General Fund - Continued

Fiscal Years Ended September 30, 2000 And 1999
(in thousands of dollars)

	2000		Variance Favorable (Unfavorable)
	Budget	Actual	
Judicial:			
Salaries	\$ 58,902	\$ 56,614	\$ 2,288
Allowances	45	45	—
Operating	26,067	23,806	2,261
Property	507	336	171
Total judicial	85,521	80,801	4,720
Libraries:			
Operating	55	47	8
Property	—	—	—
Total libraries	55	47	8
Total expenditures	328,769	310,557	18,212
Excess of revenues over (under) expenditures	(56,117)	(36,146)	19,971
Other financing sources (uses):			
Operating transfers in	31,285	31,272	(13)
Operating transfers, out	(5,001)	(5,001)	—
Total other financing sources (uses)	26,284	26,271	(13)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(29,833)	(9,875)	19,958
Fund balances at beginning of fiscal year	53,072	53,072	—
Fund balances at end of fiscal year	\$ 23,239	\$ 43,197	\$ 19,958

Exhibit B-3

1999		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 54,628	\$ 52,163	\$ 2,465
38	38	—
24,253	22,184	2,069
918	615	303
<u>79,837</u>	<u>75,000</u>	<u>4,837</u>
56	40	16
5	5	—
<u>61</u>	<u>45</u>	<u>16</u>
<u>307,160</u>	<u>291,209</u>	<u>15,951</u>
<u>(59,424)</u>	<u>(32,983)</u>	<u>26,441</u>
32,275	30,516	(1,759)
<u>(3,456)</u>	<u>(2,932)</u>	<u>524</u>
<u>28,819</u>	<u>27,584</u>	<u>(1,235)</u>
(30,605)	(5,399)	25,206
<u>58,471</u>	<u>58,471</u>	<u>—</u>
<u>\$ 27,866</u>	<u>\$ 53,072</u>	<u>\$ 25,206</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, 2000

(in thousands of dollars)

	Road and Bridge	Major Projects	Permanent Improvements	Law Library	Parking Garage Revenue
Assets:					
Cash and investments	\$ 26,169	\$ 11,648	\$ 2,051	\$ 1,593	\$ 110
Receivables:					
Taxes - current	—	13,051	2,237	—	—
Less allowance for uncollectibles	—	(1,174)	(201)	—	—
Net taxes receivable	—	11,877	2,036	—	—
Accounts	20,779	—	—	1,175	—
Less allowance for uncollectibles	(19,954)	—	—	(1,078)	—
Net accounts receivable	825	—	—	97	—
Accrued interest	—	—	—	1	—
Due from other funds	729	—	—	—	—
Due from other governmental units	—	—	—	—	—
Inventories	755	—	—	—	—
Total assets	\$ 28,478	\$ 23,525	\$ 4,087	\$ 1,691	\$ 110
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 765	\$ 436	\$ 207	\$ 27	\$ 11
Due to other funds	—	—	—	1	—
Due to other governmental units	3,485	—	—	—	—
Deferred revenue	693	11,846	2,028	25	—
Total liabilities	4,943	12,282	2,235	53	11
Fund balances:					
Reserved for encumbrances	3,224	—	246	84	—
Reserved for inventory of supplies	755	—	—	—	—
Unreserved:					
Designated for subsequent budget periods	787	31	7	73	—
Undesignated	18,769	11,212	1,599	1,481	99
Total fund equity	23,535	11,243	1,852	1,638	99
Total liabilities and fund balances	\$ 28,478	\$ 23,525	\$ 4,087	\$ 1,691	\$ 110

Exhibit C-1

<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>
\$ 9	\$ —	\$ 567	\$ 783	\$ 400	\$ 1,103	\$ 25
—	—	6,215	—	—	—	—
—	—	(560)	—	—	—	—
—	—	5,655	—	—	—	—
22	20	—	—	—	—	—
—	—	—	—	—	—	—
22	20	—	—	—	—	—
—	—	—	—	1	—	—
—	—	—	—	—	—	—
1,084	6,872	—	—	—	—	—
3	—	—	—	—	—	—
<u>\$ 1,118</u>	<u>\$ 6,892</u>	<u>\$ 6,222</u>	<u>\$ 783</u>	<u>\$ 401</u>	<u>\$ 1,103</u>	<u>\$ 25</u>
\$ 967	\$ 1,696	\$ 76	\$ —	\$ —	\$ —	\$ —
2	2,017	—	—	—	—	—
—	—	—	—	—	—	—
146	3,179	5,636	—	1	—	—
1,115	6,892	5,712	—	1	—	—
—	—	—	—	—	—	—
3	—	—	—	—	—	—
—	—	19	—	—	—	—
—	—	491	783	400	1,103	25
3	—	510	783	400	1,103	25
<u>\$ 1,118</u>	<u>\$ 6,892</u>	<u>\$ 6,222</u>	<u>\$ 783</u>	<u>\$ 401</u>	<u>\$ 1,103</u>	<u>\$ 25</u>

(Continued)

DALLAS COUNTY, TEXAS

Combining Balance Sheets - Special Revenue Funds - Continued

September 30, 2000

(in thousands of dollars)

	District Attorney Forfeiture - Matching Funds	District Attorney Forfeiture - Auto Theft	District Attorney Escrow - Auto Theft	Historical Commission	Historical Exhibit
Assets:					
Cash and investments	\$ 5	\$ 19	\$ 17	\$ 21	\$ 870
Receivables:					
Taxes - current	—	—	—	—	—
Less allowance for uncollectibles	—	—	—	—	—
Net taxes receivable	—	—	—	—	—
Accounts	—	—	—	—	—
Less allowance for uncollectibles	—	—	—	—	—
Net accounts receivable	—	—	—	—	—
Accrued interest	—	—	—	—	—
Due from other funds	—	—	—	—	5
Due from other governmental units	—	—	—	—	—
Inventories	—	—	—	—	—
Total assets	\$ 5	\$ 19	\$ 17	\$ 21	\$ 875
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ —	\$ —	\$ —	\$ 1	\$ 3
Due to other funds	—	—	—	—	12
Due to other governmental units	—	—	—	—	—
Deferred revenue	—	—	—	—	—
Total liabilities	—	—	—	1	15
Fund balances:					
Reserved for encumbrances	—	—	—	—	3
Reserved for inventory of supplies	—	—	—	—	—
Reserved for escrow and change funds	—	—	—	—	—
Unreserved:					
Designated for subsequent budget periods	—	—	—	—	857
Undesignated	5	19	17	20	—
Total fund equity	5	19	17	20	860
Total liabilities and fund balances	\$ 5	\$ 19	\$ 17	\$ 21	\$ 875

Exhibit C-1

<u>Child Support - Special</u>	<u>Alternative Dispute Resolution</u>	<u>Appellate Justice System</u>	<u>Total September 30, 2000</u>	<u>Total September 30, 1999</u>
\$ 203	\$ 184	\$ 622	\$ 46,399	\$ 33,816
—	—	—	21,503	18,567
—	—	—	(1,935)	(434)
—	—	—	19,568	18,133
7	779	376	23,158	22,296
—	(714)	(345)	(22,091)	(21,258)
7	65	31	1,067	1,038
—	—	—	2	2
—	—	—	734	1,095
—	—	24	7,980	5,744
—	—	—	758	757
<u>\$ 210</u>	<u>\$ 249</u>	<u>\$ 677</u>	<u>\$ 76,508</u>	<u>\$ 60,585</u>
\$ 66	\$ 28	\$ 9	\$ 4,292	\$ 3,935
71	20	6	2,129	52
—	—	—	3,485	—
—	63	31	23,648	21,449
137	111	46	33,554	25,436
5	—	4	3,566	3,575
—	—	—	758	757
—	—	—	—	—
—	2	24	1,800	1,744
68	136	603	36,830	29,073
73	138	631	42,954	35,149
<u>\$ 210</u>	<u>\$ 249</u>	<u>\$ 677</u>	<u>\$ 76,508</u>	<u>\$ 60,585</u>

DALLAS COUNTY, TEXAS

Combining Statements of Revenues, Expenditures and Changes in Fund -
Balances - Special Revenue Funds

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	Road and Bridge	Major Projects	Permanent Improvements	Law Library	Parking Garage Revenue
Revenues:					
Taxes	\$ —	\$ 10,812	\$ 1,862	\$ —	\$ —
Highway license fees	34,448	—	—	—	—
Fines and forfeitures	9,051	—	—	—	—
Investments and rentals	555	199	—	96	683
Intergovernmental revenues	3,549	—	—	—	—
Charges for current services	6,626	—	—	923	—
Miscellaneous	75	1	—	—	—
Total revenues	54,304	11,012	1,862	1,019	683
Expenditures:					
Current:					
General government	—	595	2,039	—	371
Judicial	—	—	—	800	—
Public safety	—	—	—	—	—
Streets and highways	18,139	—	—	—	—
Health	—	—	—	—	—
Public welfare	—	—	—	—	—
Total expenditures	18,139	595	2,039	800	371
Excess of revenues over (under) expenditures	36,165	10,417	(177)	219	312
Other financing sources (uses):					
Transfer to child support-special fund					
Transfer to general fund	(30,285)	(181)	—	—	(275)
Transfer to debt service funds	(4,981)	—	—	—	(205)
Transfer from general fund	—	—	—	16	—
Transfer from alternative dispute resolution fund	—	—	—	—	—
Transfer to major technology	—	(3,572)	—	—	—
Transfer to major projects	(4,579)	—	—	—	—
Transfer from road & bridge dist.	—	4,579	—	—	—
Transfer from major projects	—	—	—	—	—
Total other financing sources (uses)	(39,845)	826	—	16	(480)
Excess of revenues and other sources over sources over (under) expenditures and other uses	(3,680)	11,243	(177)	235	(168)
Fund balances at beginning of fiscal year	27,290	—	2,029	1,403	267
Change in inventory - purchase method	(75)	—	—	—	—
Residual equity	—	—	—	—	—
Fund balances at end of fiscal year	\$ 23,535	\$ 11,243	\$ 1,852	\$ 1,638	\$ 99

Exhibit C-2

<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>
\$ —	\$ —	\$ 5,168	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19	—	24	—	—	—	—
12,852	42,171	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,160	459	158	636	50
<u>12,871</u>	<u>42,171</u>	<u>6,352</u>	<u>459</u>	<u>158</u>	<u>636</u>	<u>50</u>
—	—	9,222	—	—	—	—
—	2,250	—	134	10	368	940
—	1,258	—	—	—	—	—
—	—	—	—	—	—	—
12,879	5,121	—	—	—	—	—
—	36,660	—	—	—	—	—
<u>12,879</u>	<u>45,289</u>	<u>9,222</u>	<u>134</u>	<u>10</u>	<u>368</u>	<u>940</u>
<u>(8)</u>	<u>(3,118)</u>	<u>(2,870)</u>	<u>325</u>	<u>148</u>	<u>268</u>	<u>(890)</u>
—	(59)	(393)	—	—	—	—
—	—	—	—	—	—	—
—	3,177	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,572	—	—	—	—
—	—	—	—	—	—	—
—	3,118	3,179	—	—	—	—
(8)	—	309	325	148	268	(890)
11	—	201	458	252	835	915
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 3</u>	<u>\$ —</u>	<u>\$ 510</u>	<u>\$ 783</u>	<u>\$ 400</u>	<u>\$ 1,103</u>	<u>\$ 25</u>

DALLAS COUNTY, TEXAS

Combining Statements of Revenues, Expenditures and Changes in Fund - Continued
Balances - Special Revenue Funds

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	<u>District Attorney Forfeiture - Matching Funds</u>	<u>District Attorney Forfeiture - Auto Theft</u>	<u>District Attorney Escrow - Auto Theft</u>	<u>Historical Commission</u>	<u>Historical Exhibit</u>
Revenues:					
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —
Highway license fees	—	—	—	—	—
Fines and forfeitures	—	—	—	—	—
Investments and rentals	—	—	—	1	46
Intergovernmental revenues	—	—	—	—	—
Charges for current services	—	—	—	—	2,245
Miscellaneous	174	19	17	—	—
Total revenues	<u>174</u>	<u>19</u>	<u>17</u>	<u>1</u>	<u>2,291</u>
Expenditures:					
Current:					
General government	—	—	—	6	1,844
Judicial	261	—	—	—	—
Public safety	—	—	—	—	—
Streets and highways	—	—	—	—	—
Health	—	—	—	—	—
Public welfare	—	—	—	—	—
Total expenditures	<u>261</u>	<u>—</u>	<u>—</u>	<u>6</u>	<u>1,844</u>
Excess of revenues over (under) expenditures	<u>(87)</u>	<u>19</u>	<u>17</u>	<u>(5)</u>	<u>447</u>
Other financing sources (uses):					
Transfer to child support-special fund	—	—	—	—	—
Transfer to general fund	—	—	—	—	—
Transfer to debt service funds	—	—	—	—	(142)
Transfer from general fund	—	—	—	—	—
Transfer from alternative dispute resolution fund	—	—	—	—	—
Transfer to major technology	—	—	—	—	—
Transfer to major projects	—	—	—	—	—
Transfer from road & bridge dist.	—	—	—	—	—
Transfer from major projects	—	—	—	—	—
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(142)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(87)</u>	<u>19</u>	<u>17</u>	<u>(5)</u>	<u>305</u>
Fund balances at beginning of fiscal year	92	—	—	25	555
Change in inventory - purchase method	—	—	—	—	—
Residual equity	—	—	—	—	—
Fund balances at end of fiscal year	<u>\$ 5</u>	<u>\$ 19</u>	<u>\$ 17</u>	<u>\$ 20</u>	<u>\$ 860</u>

Exhibit C-2

	Child Support - Special	Alternative Dispute Resolution	Appellate Justice System	Totals September 30, 2000	Totals September 30, 1999
\$	—	\$ —	\$ —	17,842	\$ 6,587
	—	—	—	34,448	31,516
	—	—	—	9,051	10,588
	21	6	37	1,687	1,810
	—	—	—	58,572	48,228
	493	472	294	11,053	4,993
	51	—	—	2,800	3,010
	<u>565</u>	<u>478</u>	<u>331</u>	<u>135,453</u>	<u>106,732</u>
	—	—	—	14,077	13,059
	1,013	387	240	6,403	4,530
	796	—	—	2,054	1,569
	—	—	—	18,139	11,183
	—	—	—	18,000	15,967
	—	—	—	36,660	29,463
	<u>1,809</u>	<u>387</u>	<u>240</u>	<u>95,333</u>	<u>75,771</u>
	<u>(1,244)</u>	<u>91</u>	<u>91</u>	<u>40,120</u>	<u>30,961</u>
	—	(150)	—	(150)	(150)
	—	—	(79)	(31,272)	(30,516)
	—	—	—	(5,328)	(1,562)
	1,167	—	—	4,360	2,932
	150	—	—	150	150
	—	—	—	(3,572)	—
	—	—	—	(4,579)	—
	—	—	—	4,579	—
	—	—	—	3,572	—
	<u>1,317</u>	<u>(150)</u>	<u>(79)</u>	<u>(32,240)</u>	<u>(29,146)</u>
	73	(59)	12	7,880	1,815
	—	197	619	35,149	33,400
	—	—	—	(75)	(19)
	—	—	—	—	(47)
\$	<u>73</u>	<u>138</u>	<u>631</u>	<u>42,954</u>	<u>35,149</u>

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Road and Bridges						
Revenues:						
Highway license fees	\$ 33,703	\$ 34,448	\$ 745	\$ 30,773	\$ 31,516	\$ 743
Fines and forfeiture	10,568	9,051	(1,517)	9,466	10,588	1,122
Intergovernmental revenues	2,920	3,549	629	1,318	2,651	1,333
Charges for current services	7,558	6,626	(932)	8	769	761
Investments and rentals	500	555	55	1,100	794	(306)
Miscellaneous	26	75	49	99	98	(1)
Total revenues	55,275	54,304	(971)	42,764	46,416	3,652
Expenditures:						
Streets and highways:						
Salaries	5,668	4,953	715	5,267	4,856	411
Allowances	25	25	—	25	25	—
Operating	15,175	11,109	4,066	7,924	3,132	4,792
Property	4,666	2,052	2,614	4,748	3,170	1,578
Total expenditures	25,534	18,139	7,395	17,964	11,183	6,781
Excess of revenues over (under) expenditures	29,741	36,165	6,424	24,800	35,233	10,433
Other financing sources (uses):						
Transfer to debt service funds	(4,981)	(4,981)	—	(1,122)	(1,122)	—
Transfer to general fund	(30,363)	(30,285)	78	(29,990)	(29,990)	—
Transfer to major projects	(4,579)	(4,579)	—	—	—	—
Total other financing sources (uses)	(39,923)	(39,845)	78	(31,112)	(31,112)	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(10,182)	(3,680)	6,502	(6,312)	4,121	10,433
Fund balances at beginning of fiscal year	27,290	27,290	—	23,235	23,235	—
Change in inventory - purchases method	—	(75)	(75)	—	(19)	(19)
Residual equity transfer	—	—	—	(47)	(47)	—
Fund balances at end of fiscal year	\$ 17,108	\$ 23,535	\$ 6,427	\$ 16,876	\$ 27,290	\$ 10,414

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Major Projects						
Revenues:						
Ad valorem taxes	\$ 10,888	\$ 10,812	\$ (76)	\$ —	\$ —	\$ —
Investments and rentals	350	199	(151)	—	—	—
Miscellaneous	—	1	1	—	—	—
Total revenues	11,238	11,012	(226)	—	—	—
Expenditures:						
General government:						
Property	862	595	267	—	—	—
Total expenditures	862	595	267	—	—	—
Excess of revenues over (under) expenditures	10,376	10,417	41	—	—	—
Other financing sources (uses):						
Transfers to general fund	(181)	(181)	—	—	—	—
Transfers to major technology	(3,572)	(3,572)	—	—	—	—
Transfer from road & bridge dist	—	4,579	4,579	—	—	—
Total other financing sources (uses):	(3,753)	826	4,579	—	—	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	6,623	11,243	4,620	—	—	—
Fund balances at beginning of fiscal year	—	—	—	—	—	—
Fund balances at end of fiscal year	\$ 6,623	\$ 11,243	\$ 4,620	\$ —	\$ —	\$ —

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Permanent Improvements						
Revenues:						
Ad valorem taxes	\$ 1,887	\$ 1,862	\$ (25)	\$ 1,792	\$ 1,817	\$ 150
Miscellaneous	—	—	—	—	150	150
Total revenues	1,887	1,862	(25)	1,792	1,967	150
Expenditures:						
General government:						
Property	2,157	2,039	118	3,401	1,652	1,749
Total expenditures	2,157	2,039	118	3,401	1,652	1,749
Excess of revenues over (under) expenditures	(270)	(177)	93	(1,609)	315	1,924
Fund balances at beginning of fiscal year	2,029	2,029	—	1,714	1,714	—
Fund balances at end of fiscal year	\$ 1,759	\$ 1,852	\$ 93	\$ 105	\$ 2,029	\$ 1,924

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Law Library						
Revenues:						
Investments and rentals	\$ 70	\$ 96	\$ 26	\$ 72	\$ 70	\$ (2)
Charges for current services	752	923	171	722	734	12
Total revenues	822	1,019	197	794	804	10
Expenditures:						
Judicial:						
Salaries	344	329	15	344	313	31
Operating	495	468	27	562	445	117
Property	4	3	1	24	—	24
Total expenditures	843	800	43	930	758	172
Excess of revenues over (under) expenditures	(21)	219	240	(136)	46	182
Other financing sources (uses) -						
Transfer from general fund	16	16	—	16	16	—
Total other financing sources (uses)	16	16	—	16	16	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(5)	235	240	(120)	62	182
Fund balances at beginning of fiscal year	1,403	1,403	—	1,341	1,341	—
Fund balances at end of fiscal year	\$ 1,398	\$ 1,638	\$ 240	\$ 1,221	\$ 1,403	\$ 182

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Parking Garage Revenue						
Revenues:						
Investments and rentals	\$ 687	\$ 683	\$ (4)	\$ 662	\$ 706	\$ 44
Total revenues	687	683	(4)	662	706	44
Expenditures:						
General government:						
Operating	116	114	2	68	125	(57)
Property	257	257	—	269	34	235
Total expenditures	373	371	2	337	159	178
Excess of revenues over (under) expenditures	314	312	(2)	325	547	222
Other financing sources (uses):						
Transfer to general fund	(275)	(275)	—	(450)	(450)	—
Transfer to debt service funds	(205)	(205)	—	(203)	(203)	—
Total other financing sources (uses)	(480)	(480)	—	(653)	(653)	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(166)	(168)	(2)	(328)	(106)	222
Fund balances at beginning of fiscal year	267	267	—	373	373	—
Fund balances at end of fiscal year	\$ 101	\$ 99	\$ (2)	\$ 45	\$ 267	\$ 222

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
HIV Grant						
Revenues:						
Intergovernmental revenues	\$ 14,404	\$ 12,852	\$ (1,552)	\$ 19,265	\$ 11,562	\$ (7,703)
Investments and rentals	21	19	(2)	28	19	(9)
Total revenues	14,425	12,871	(1,554)	19,293	11,581	(7,712)
Expenditures:						
Health:						
Salaries	1,012	706	306	361	693	(332)
Operating	13,406	12,162	1,244	11,403	10,870	533
Property	18	11	7	11	7	4
Total expenditures	14,436	12,879	1,557	11,775	11,570	205
Excess of revenues over (under) expenditures	(11)	(8)	3	7,518	11	(7,507)
Other financing sources (uses)	—	—	—	—	—	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(11)	(8)	3	7,518	11	(7,507)
Fund balances at beginning of fiscal year	11	11	—	—	—	—
Fund balances at end of fiscal year	\$ —	\$ 3	\$ 3	\$ 7,518	\$ 11	\$ (7,507)

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Grants						
Revenues:						
Intergovernmental revenues	\$ 43,041	\$ 42,171	\$ (870)	\$ 47,096	\$ 34,015	\$ (13,081)
Total revenues	43,041	42,171	(870)	47,096	34,015	(13,081)
Expenditures:						
Judicial:						
Salaries	1,205	1,007	198	1,673	567	1,106
Allowances	1	1	—	1	—	1
Operating	794	682	112	1,572	792	780
Property	607	560	47	24	2	22
Total judicial	2,607	2,250	357	3,270	1,361	1,909
Public safety:						
Salaries	771	626	145	854	555	299
Allowances	8	—	8	—	—	—
Operating	403	372	31	613	202	411
Property	320	260	60	167	86	81
Total public safety	1,502	1,258	244	1,634	843	791
Health:						
Salaries	3,411	3,399	12	5,192	3,352	1,840
Allowances	150	100	50	199	97	102
Operating	1,400	1,351	49	1,443	938	505
Property	298	271	27	22	10	12
Total health	5,259	5,121	138	6,856	4,397	2,459
Public welfare:						
Salaries	7,681	7,678	3	9,267	7,154	2,113
Allowances	62	58	4	80	48	32
Operating	28,395	28,325	70	25,389	20,625	4,764
Property	689	599	90	3,254	1,636	1,618
Total public welfare	36,827	36,660	167	37,990	29,463	8,527
Total expenditures	46,195	45,289	906	49,750	36,064	13,686
Excess of revenues over (under) expenditures	(3,154)	(3,118)	36	(2,654)	(2,049)	605
Other financing sources (uses):						
Transfer from general fund	3,154	3,177	23	2,654	2,049	(605)
Transfer to general fund	—	(59)	(59)	—	—	—
Other financing sources (uses)	3,154	3,118	(36)	2,654	2,049	(605)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	—	—	—	—	—	—
Fund balances at beginning of fiscal year	—	—	—	—	—	—
Fund balances at end of fiscal year	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Major Technology						
Revenues:						
Ad valorem taxes	\$ 5,243	\$ 5,168	\$ (75)	\$ 4,731	\$ 4,770	\$ 39
Investments and rentals	200	24	(176)	—	153	153
Miscellaneous	1,160	1,160	—	500	500	—
Total revenues	6,603	6,352	(251)	5,231	5,423	192
Expenditures:						
General government:						
Property	9,983	9,222	761	9,498	9,497	1
Total expenditures	9,983	9,222	761	9,498	9,497	1
Excess of revenues over (under) expenditures	(3,380)	(2,870)	510	(4,267)	(4,074)	193
Other financing sources (uses):						
Transfers from major projects	3,572	3,572	—	—	—	—
Transfers to general fund	(393)	(393)	—	—	—	—
Total other financing sources (uses)	3,179	3,179	—	—	—	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(201)	309	510	—	—	—
Fund balances at beginning of fiscal year	201	201	—	4,275	4,275	—
Fund balances at end of fiscal year	\$ —	\$ 510	\$ 510	\$ 8	\$ 201	\$ 193

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Historical Commission						
Revenues:						
Investments and rentals	\$ 1	\$ 1	\$ —	\$ 2	\$ 1	\$ (1)
Miscellaneous	—	—	—	—	4	4
Total revenues	<u>1</u>	<u>1</u>	<u>—</u>	<u>2</u>	<u>5</u>	<u>3</u>
Expenditures:						
General governmental operating	15	6	9	15	10	5
Total expenditures	<u>15</u>	<u>6</u>	<u>9</u>	<u>15</u>	<u>10</u>	<u>5</u>
Excess of revenues over (under) expenditures	(14)	(5)	9	(13)	(5)	8
Fund balances at beginning of fiscal year	<u>25</u>	<u>25</u>	<u>—</u>	<u>30</u>	<u>30</u>	<u>—</u>
Fund balances at end of fiscal year	<u>\$ 11</u>	<u>\$ 20</u>	<u>\$ 9</u>	<u>\$ 17</u>	<u>\$ 25</u>	<u>\$ 8</u>

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Historical Exhibit						
Revenues:						
Investments and rentals	\$ 21	\$ 46	\$ 25	\$ 21	\$ 23	\$ 2
Charges for current services	2,279	2,245	(34)	2,150	2,213	63
Miscellaneous	—	—	—	—	11	11
Total revenues	2,300	2,291	(9)	2,171	2,247	76
Expenditures:						
General government operating	1,853	1,844	9	2,017	1,741	276
Property	300	—	300	3	—	3
Total expenditures	2,153	1,844	309	2,020	1,741	279
Excess of revenues over (under) expenditures	147	447	300	151	506	355
Other financing sources (uses):						
Transfer to general fund						
Transfer to debt service	(147)	(142)	5	(237)	(237)	—
Total other financing sources (uses)	(147)	(142)	5	(237)	(237)	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	—	305	305	(86)	269	355
Fund balances at beginning of fiscal year	555	555	—	286	286	—
Fund balances at end of fiscal year	\$ 555	\$ 860	\$ 305	\$ 200	\$ 555	\$ 355

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Child Support - Special						
Revenues:						
Investments and rentals	\$ 4	\$ 21	\$ 17	\$ 9	\$ 4	\$ (5)
Charges for current services	546	493	(53)	611	508	(103)
Miscellaneous	51	51	—	48	60	12
Total revenues	601	565	(36)	668	572	(96)
Expenditures:						
Judicial:						
Salaries	1,011	975	36	935	934	1
Allowances	4	5	(1)	4	4	—
Operating	27	23	4	31	25	6
Property	11	10	1	—	—	—
Total judicial	1,053	1,013	40	970	963	7
Public safety:						
Salaries	563	544	19	539	529	10
Operating	251	244	7	186	176	10
Property	9	8	1	48	21	27
Total public safety	823	796	27	773	726	47
Total expenditures	1,876	1,809	67	1,743	1,689	54
Excess of revenues over (under) expenditures	(1,275)	(1,244)	31	(1,075)	(1,117)	(42)
Other financing sources (uses):						
Transfer from general fund	1,167	1,167	—	867	867	—
Transfer from alternative dispute resolution fund	150	150	—	150	150	—
Other financing sources (uses)	1,317	1,317	—	1,017	1,017	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	42	73	31	(58)	(100)	(42)
Fund balances at beginning of fiscal year	—	—	—	100	100	—
Fund balances at end of fiscal year	\$ 42	\$ 73	\$ 31	\$ 42	\$ —	\$ (42)

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Alternative Dispute Resolution						
Revenues:						
Investments and rentals	\$ 8	\$ 6	(2)	\$ 8	\$ 8	—
Charges for current services	495	472	(23)	495	493	(2)
Total revenues	503	478	(25)	503	501	(2)
Expenditures:						
Judicial:						
Salaries	43	43	—	45	40	5
Operating	352	344	8	480	329	151
Total expenditures	395	387	8	525	369	156
Excess of revenues over (under) expenditures	108	91	(17)	(22)	132	154
Other financing sources (uses):						
Transfer to child support - special fund	(150)	(150)	—	(150)	(150)	—
Total other financing sources (uses)	(150)	(150)	—	(150)	(150)	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(42)	(59)	(17)	(172)	(18)	154
Fund balances at beginning of fiscal year	197	197	—	215	215	—
Fund balances at end of fiscal year	\$ 155	\$ 138	\$ (17)	\$ 43	\$ 197	\$ 154

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds - Continued

Fiscal Years Ended September 30, 2000 and 1999

(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Appellate Justice System						
Revenues:						
Investments and rentals	\$ 26	\$ 37	\$ 11	\$ 20	\$ 32	\$ 12
Charges for current services	275	294	19	275	276	1
Total revenues	301	331	30	295	308	13
Expenditures:						
Judicial - operating	394	231	163	362	251	111
Property	152	9	143	150	20	130
Total expenditures	546	240	306	512	271	241
Excess of revenues over (under) expenditures	(245)	91	336	(217)	37	254
Other financing sources (uses):						
Transfer to general fund	(79)	(79)	—	(76)	(76)	—
Total other financing sources (uses)	(79)	(79)	—	(76)	(76)	—
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(324)	12	336	(293)	(39)	254
Fund balances at beginning of fiscal year	619	619	—	658	658	—
Fund balances at end of fiscal year	\$ 295	\$ 631	\$ 336	\$ 365	\$ 619	\$ 254

DALLAS COUNTY, TEXAS

Debt Service Funds

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

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

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

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

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

DALLAS COUNTY, TEXAS

Combining Balance Sheets - Debt Service Funds

September 30, 2000
(in thousands of dollars)

	<u>Countrywide General Obligation</u>	<u>Parking Garage Reserve</u>	<u>Parking Garage Contingency</u>	<u>Totals September 30,</u>	
				<u>2000</u>	<u>1999</u>
Assets					
Cash and investments	\$ 16,300	\$ 210	\$ 60	\$ 16,570	\$ 19,668
Receivables:					
Taxes	41,743	—	—	41,743	41,688
Less allowance for uncollectibles	<u>(3,840)</u>	<u>—</u>	<u>—</u>	<u>(3,840)</u>	<u>(4,820)</u>
Net taxes receivable	37,903	—	—	37,903	36,868
Accounts	309	—	—	309	13
Accrued interest	<u>26</u>	<u>—</u>	<u>—</u>	<u>26</u>	<u>71</u>
Total assets	<u>\$ 54,538</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 54,808</u>	<u>\$ 56,620</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 1	\$ —	\$ —	\$ 1	\$ 50
Deferred revenue	<u>37,760</u>	<u>—</u>	<u>—</u>	<u>37,760</u>	<u>36,877</u>
Total liabilities	<u>37,761</u>	<u>—</u>	<u>—</u>	<u>37,761</u>	<u>36,927</u>
Fund balances:					
Reserved for debt service	16,608	210	60	16,878	19,631
Unreserved - designated for subsequent budget periods	<u>169</u>	<u>—</u>	<u>—</u>	<u>169</u>	<u>62</u>
Total fund balances	<u>16,777</u>	<u>210</u>	<u>60</u>	<u>17,047</u>	<u>19,693</u>
Total liabilities and fund balances	<u>\$ 54,538</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 54,808</u>	<u>\$ 56,620</u>

DALLAS COUNTY, TEXAS

Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Debt Service FundsFiscal Year Ended September 30, 2000
(in thousands of dollars)

	Countrywide General Obligation	Parking Garage	Parking Garage Reserve	Parking Garage	Totals	
		Revenue and General Obligation		Contingency	September 30, 2000	1999
Revenues:						
Ad valorem taxes	\$ 35,974	\$ —	\$ —	\$ —	\$ 35,974	\$ 43,151
Investments and rentals	5,563	—	—	—	5,563	6,046
Intergovernmental revenues	10	—	—	—	10	107
Total revenues	<u>41,547</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>41,547</u>	<u>49,304</u>
Expenditures:						
Principal retirement	37,035	165	—	—	37,200	37,895
Interest	12,871	40	—	—	12,911	14,585
Fiscal agent fees	51	—	—	—	51	90
Total expenditures	<u>49,957</u>	<u>205</u>	<u>—</u>	<u>—</u>	<u>50,162</u>	<u>52,570</u>
Excess of revenues over (under) expenditures	<u>(8,410)</u>	<u>(205)</u>	<u>—</u>	<u>—</u>	<u>(8,615)</u>	<u>(3,266)</u>
Other financing sources (uses):						
Transfer from road and bridge fund	4,981	—	—	—	4,981	1,122
Transfers from parking garage revenue fund	—	205	—	—	205	203
Transfer from historical exhibit	142	—	—	—	142	—
Transfer from general fund	641	—	—	—	641	237
Total other financing sources (uses)	<u>5,764</u>	<u>205</u>	<u>—</u>	<u>—</u>	<u>5,969</u>	<u>1,562</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(2,646)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(2,646)</u>	<u>(1,704)</u>
Fund balances at beginning of fiscal year	<u>19,423</u>	<u>—</u>	<u>210</u>	<u>60</u>	<u>19,693</u>	<u>21,397</u>
Fund balances at end of fiscal year	<u>\$ 16,777</u>	<u>\$ —</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 17,047</u>	<u>\$ 19,693</u>

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service FundsFiscal Years Ended September 30, 2000 and 1999
(in thousands of dollars)

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Countywide General Obligation						
Revenues:						
Ad valorem taxes	\$ 36,310	\$ 35,974	\$ (336)	\$ 43,579	\$ 43,151	\$ (428)
Investments and rentals	4,965	5,563	598	6,175	6,046	(129)
Intergovernmental revenues	2	10	8	3	107	104
Total revenues	<u>41,277</u>	<u>41,547</u>	<u>270</u>	<u>49,757</u>	<u>49,304</u>	<u>(453)</u>
Expenditures:						
Principal retirement	33,212	37,035	(3,823)	33,352	37,740	(4,388)
Interest	16,694	12,871	3,823	18,965	14,537	4,428
Fiscal agent fees	71	51	20	113	90	23
Total expenditures	<u>49,977</u>	<u>49,957</u>	<u>20</u>	<u>52,430</u>	<u>52,367</u>	<u>63</u>
Excess of revenues over (under) expenditures	<u>(8,700)</u>	<u>(8,410)</u>	<u>290</u>	<u>(2,673)</u>	<u>(3,063)</u>	<u>(390)</u>
Other financing sources (uses):						
Transfer from road and bridge	4,981	4,981	—	1,274	1,122	(152)
Transfer from historical fund	147	142	(5)	237	237	—
Transfer from general fund	641	641	—	—	—	—
Total other financing sources (uses)	<u>5,769</u>	<u>5,764</u>	<u>(5)</u>	<u>1,511</u>	<u>1,359</u>	<u>(152)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(2,931)</u>	<u>(2,646)</u>	<u>285</u>	<u>(1,162)</u>	<u>(1,704)</u>	<u>(542)</u>
Fund balances at beginning of fiscal year	<u>19,423</u>	<u>19,423</u>	<u>—</u>	<u>21,127</u>	<u>21,127</u>	<u>—</u>
Fund balances at end of fiscal year	<u>\$ 16,492</u>	<u>\$ 16,777</u>	<u>\$ 285</u>	<u>\$ 19,965</u>	<u>\$ 19,423</u>	<u>\$ (542)</u>

DALLAS COUNTY, TEXAS

Statements of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service Funds

Fiscal Years Ended September 30, 2000 and 1999
(in thousands of dollars)

	2000			1999		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Parking Garage Revenue and General Obligations						
Expenditures:						
Principal retirement	\$ 165	\$ 165	\$ —	\$ 155	\$ 155	\$ —
Interest	40	40	—	48	48	—
Total expenditures	<u>205</u>	<u>205</u>	<u>—</u>	<u>203</u>	<u>203</u>	<u>—</u>
Excess of revenues over (under) expenditures	<u>(205)</u>	<u>(205)</u>	<u>—</u>	<u>(203)</u>	<u>(203)</u>	<u>—</u>
Other financing sources - transfer from parking garage revenue fund	<u>205</u>	<u>205</u>	<u>—</u>	<u>203</u>	<u>203</u>	<u>—</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances at beginning of fiscal year	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
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:

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, 1996 and 2000 - 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, 2000

(in thousands of dollars)

	Certificates of Obligation						Permanent Improvement Bonds	
	1994	1995	1996	1996A	1997B	1998	1985	1988
Assets								
Cash and investments	\$ 52	\$ 696	\$ 108	\$ 631	\$ 224	\$ 1,145	\$ 51	\$ 197
Due from other funds	—	—	—	—	—	—	—	—
Due from other governmental units - local	—	—	—	43	—	362	—	—
Total assets	<u>\$ 52</u>	<u>\$ 696</u>	<u>\$ 108</u>	<u>\$ 674</u>	<u>\$ 224</u>	<u>\$ 1,507</u>	<u>\$ 51</u>	<u>\$ 197</u>
Liabilities and Fund Equity								
Liabilities:								
Accounts payable	\$ —	\$ 6	\$ —	\$ —	\$ 2	\$ 20	\$ 1	\$ 1
Due to other funds	—	—	—	—	—	—	—	—
Total liabilities	—	6	—	—	2	20	1	1
Fund balances:								
Reserved for encumbrances	35	148	6	16	107	221	28	28
Unreserved - undesignated	17	542	102	658	115	1,266	22	168
Total fund balances	<u>52</u>	<u>690</u>	<u>108</u>	<u>674</u>	<u>222</u>	<u>1,487</u>	<u>50</u>	<u>196</u>
Total liabilities and fund balances	<u>\$ 52</u>	<u>\$ 696</u>	<u>\$ 108</u>	<u>\$ 674</u>	<u>\$ 224</u>	<u>\$ 1,507</u>	<u>\$ 51</u>	<u>\$ 197</u>

Exhibit E-1

Road Bonds										Totals September 30,	
1992	1995	1972	1985	1988	1992	1995	1996	2000	2000	1999	
\$ 684	\$ 1,355	\$ 697	\$ 1,536	\$ 1,655	\$ 4,873	\$ 7,971	\$ 15,236	\$ 32,624	\$ 69,735	\$ 58,306	
58	—	—	—	—	—	230	923	1,210	2,421	1,402	
—	—	93	—	767	453	1,057	729	—	3,504	2,976	
<u>\$ 742</u>	<u>\$ 1,355</u>	<u>\$ 790</u>	<u>\$ 1,536</u>	<u>\$ 2,422</u>	<u>\$ 5,326</u>	<u>\$ 9,258</u>	<u>\$ 16,888</u>	<u>\$ 33,834</u>	<u>\$ 75,660</u>	<u>\$ 62,684</u>	
\$ 140	\$ 24	\$ —	\$ —	\$ 411	\$ 661	\$ 613	\$ 827	\$ 20	\$ 2,726	\$ 1,661	
—	—	—	—	—	923	777	721	—	2,421	1,461	
140	24	—	—	411	1,584	1,390	1,548	20	5,147	3,122	
182	—	54	179	160	1,550	3,087	2,510	—	8,311	18,064	
<u>420</u>	<u>1,331</u>	<u>736</u>	<u>1,357</u>	<u>1,851</u>	<u>2,192</u>	<u>4,781</u>	<u>12,830</u>	<u>33,814</u>	<u>62,202</u>	<u>41,498</u>	
<u>602</u>	<u>1,331</u>	<u>790</u>	<u>1,536</u>	<u>2,011</u>	<u>3,742</u>	<u>7,868</u>	<u>15,340</u>	<u>33,814</u>	<u>70,513</u>	<u>59,562</u>	
<u>\$ 742</u>	<u>\$ 1,355</u>	<u>\$ 790</u>	<u>\$ 1,536</u>	<u>\$ 2,422</u>	<u>\$ 5,326</u>	<u>\$ 9,258</u>	<u>\$ 16,888</u>	<u>\$ 33,834</u>	<u>\$ 75,660</u>	<u>\$ 62,684</u>	

DALLAS COUNTY, TEXAS

Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Capital Projects Funds

September 30, 2000

(in thousands of dollars)

	Certificates of Indebtedness								
	Certificates of Obligation								
	1993	1994	1995	1996	1996A	1997B	1998	1985	1988
Expenditures:									
Capital outlay	\$ 113	\$ 408	\$ 764	\$ 60	\$ 114	\$ 220	\$ 3,729	\$ 281	\$ 65
	113	408	764	60	114	220	3,729	281	65
Other financing sources (uses):									
Proceeds from sale of bonds	—	—	—	—	—	—	—	—	—
Excess (deficiency) of other financing sources over (under) expenditures and other uses	(113)	(408)	(764)	(60)	(114)	(220)	(3,729)	(281)	(65)
Fund balances at beginning of fiscal year	113	460	1,454	168	788	442	5,216	331	261
Fund balances at end of fiscal year	\$ —	\$ 52	\$ 690	\$ 108	\$ 674	\$ 222	\$ 1,487	\$ 50	\$ 196

Road Bonds										Totals September 30,	
1992	1993	1995	1972	1985	1988	1992	1995	1996	2000	2000	1999
\$ 297	\$ —	\$ 44	\$ —	\$ (53)	\$ 727	\$ 1,628	\$ 8,404	\$ 6,062	\$ 1,186	\$ 24,049	\$ 26,233
297	—	44	—	(53)	727	1,628	8,404	6,062	1,186	24,049	26,233
—	—	—	—	—	—	—	—	—	35,000	35,000	8,700
(297)	—	(44)	—	53	(727)	(1,628)	(8,404)	(6,062)	33,814	10,951	(17,533)
899	—	1,375	790	1,483	2,738	5,370	16,272	21,402	—	59,562	77,095
<u>\$ 602</u>	<u>\$ —</u>	<u>\$ 1,331</u>	<u>\$ 790</u>	<u>\$ 1,536</u>	<u>\$ 2,011</u>	<u>\$ 3,742</u>	<u>\$ 7,868</u>	<u>\$ 15,340</u>	<u>\$ 33,814</u>	<u>\$ 70,513</u>	<u>\$ 59,562</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.

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 hold contingency funds for expired federal 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.

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, 2000
(in thousands of dollars)

	<u>Administrative Funds</u>		<u>Grant Funds</u>	
			<u>Juvenile</u>	<u>Job</u>
	<u>Payroll</u>	<u>Escrow</u>	<u>Probation</u>	<u>Training</u>
			<u>Commission</u>	<u>Partnership</u>
Assets:				
Cash and investments	\$ 403	\$ 12,228	\$ 263	\$ 5
Restricted assets:				
Bail bond collateral	—	6,975	—	—
Total assets	<u>\$ 403</u>	<u>\$ 19,203</u>	<u>\$ 263</u>	<u>\$ 5</u>
Liabilities:				
Accounts payable:				
Administrative	\$ 398	\$ 19,203	\$ —	\$ —
Grants	—	—	263	5
Total accounts payable	<u>398</u>	<u>19,203</u>	<u>263</u>	<u>5</u>
Fee from accounts payable				
Due to other funds	5	—	—	—
Total liabilities	<u>\$ 403</u>	<u>\$ 19,203</u>	<u>\$ 263</u>	<u>\$ 5</u>

Exhibit F-1

Fee Office Funds			
<u>State Report</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
\$ 1,519	\$ 29,544	\$ 16,884	\$ 1,307
—	—	—	—
<u>\$ 1,519</u>	<u>\$ 29,544</u>	<u>\$ 16,884</u>	<u>\$ 1,307</u>
\$ —	\$ —	\$ —	\$ —
—	—	—	—
—	—	—	—
1,519	29,544	16,884	1,307
—	—	—	—
<u>\$ 1,519</u>	<u>\$ 29,544</u>	<u>\$ 16,884</u>	<u>\$ 1,307</u>

DALLAS COUNTY, TEXAS

Combining Balance Sheets - All Agency Funds - Continued

September 30, 2000
(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	\$ 8,529	\$ 1,677	\$ 78	\$ 528	\$ 556
Accounts receivable	—	—	—	—	—
Accrued interest	6	—	—	—	—
Due from other funds	268	—	—	—	—
Restricted assets :					
Bail bond collateral	—	—	—	—	—
Total assets	\$ 8,803	\$ 1,677	\$ 78	\$ 528	\$ 556
Liabilities:					
Accounts payable:					
Administrative	\$ —	\$ —	\$ —	\$ —	\$ —
Grants	—	—	—	—	—
Departmental special	—	—	—	528	556
Total accounts payable	—	—	—	528	556
Fee from accounts payable	8,736	1,677	78	—	—
Due to other funds	67	—	—	—	—
Total liabilities	\$ 8,803	\$ 1,677	\$ 78	\$ 528	\$ 556

Departmental Special Funds

Housing Finance Corporation - 1994 Refunding	Community Supervision and Corrections Special	Youth Village	District Attorney Check Collection	Tax Assessor - Collector	Totals September 30,	
					2000	1999
\$ 432	\$ 1,781	\$ 4	\$ 100	\$ 35,047	\$ 110,885	\$ 101,081
—	—	—	—	50	50	58
—	—	—	—	—	6	11
—	—	—	—	—	268	—
—	—	—	—	—	6,975	6,826
<u>\$ 432</u>	<u>\$ 1,781</u>	<u>\$ 4</u>	<u>\$ 100</u>	<u>\$ 35,097</u>	<u>\$ 118,184</u>	<u>\$ 107,976</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 19,601	\$ 21,483
—	—	—	—	—	268	255
<u>432</u>	<u>1,781</u>	<u>4</u>	<u>100</u>	<u>34,368</u>	<u>37,769</u>	<u>34,934</u>
<u>432</u>	<u>1,781</u>	<u>4</u>	<u>100</u>	<u>34,368</u>	<u>57,638</u>	<u>56,672</u>
—	—	—	—	—	59,745	50,514
—	—	—	—	729	801	790
<u>\$ 432</u>	<u>\$ 1,781</u>	<u>\$ 4</u>	<u>\$ 100</u>	<u>\$ 35,097</u>	<u>\$ 118,184</u>	<u>\$ 107,976</u>

DALLAS COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	<u>Balance</u> <u>October 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2000</u>
Assets:				
Cash and investments	\$ 101,081	\$ 3,970,923	\$ 3,961,119	\$ 110,885
Accounts receivable	58	112	120	50
Accrued interest	11	6	11	6
Due from other funds	—	268	—	268
Restricted assets - bail bond collateral	<u>6,826</u>	<u>4,456</u>	<u>4,307</u>	<u>6,975</u>
Total assets	<u>\$ 107,976</u>	<u>\$ 3,975,765</u>	<u>\$ 3,965,557</u>	<u>\$ 118,184</u>
Liabilities:				
Administrative:				
Payroll deduction payable	\$ 350	\$ 133,371	\$ 133,323	\$ 398
Payable to the City of Grand Prairie	29	—	—	29
Payable to bail bondsmen	7,526	1,263	1,177	7,612
Other payables	<u>13,578</u>	<u>33,116</u>	<u>35,132</u>	<u>11,562</u>
Total administrative accounts payable	<u>21,483</u>	<u>167,750</u>	<u>169,632</u>	<u>19,601</u>
Due to other funds	<u>5</u>	<u>—</u>	<u>—</u>	<u>5</u>
Grants:				
Payable to the State of Texas	250	141	128	263
Accounts payable	<u>5</u>	<u>19</u>	<u>19</u>	<u>5</u>
Total grants accounts payable	<u>255</u>	<u>160</u>	<u>147</u>	<u>268</u>

DALLAS COUNTY, TEXAS

Combining Statement of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	Balance				Balance
	October 1,	Additions	Deductions		September 30,
	1999				2000
Fee Office:					
Payable to the State of Texas	\$ 1,405	\$ 26,485	\$ 26,371	\$	1,519
Payable to District Adult Probation Department	6,716	49,542	47,522		8,736
Payable to fee officers	42,393	7,769	672		49,490
Total fee office accounts payable	<u>50,514</u>	<u>83,796</u>	<u>74,565</u>		<u>59,745</u>
Due to other funds	<u>25</u>	<u>67</u>	<u>25</u>		<u>67</u>
Departmental Special:					
Accounts payable	8,178	563	511		8,230
Payable to taxing units	26,756	525,484	522,701		29,539
Total departmental special accounts payable	<u>34,934</u>	<u>526,047</u>	<u>523,212</u>		<u>37,769</u>
Due to other funds	<u>760</u>	<u>729</u>	<u>760</u>		<u>729</u>
Total liabilities	<u>\$ 107,976</u>	<u>\$ 778,549</u>	<u>\$ 768,341</u>	<u>\$</u>	<u>118,184</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Administrative Fund - Payroll</u>				
Assets:				
Cash and investments	\$ 355	\$ 691,905	\$ 691,857	\$ 403
Total assets	<u>\$ 355</u>	<u>\$ 691,905</u>	<u>\$ 691,857</u>	<u>\$ 403</u>
Liabilities:				
Accounts payable - administrative	\$ 350	\$ 133,371	\$ 133,323	\$ 398
Due to other funds	<u>5</u>	<u>—</u>	<u>—</u>	<u>5</u>
Total liabilities	<u>\$ 355</u>	<u>\$ 133,371</u>	<u>\$ 133,323</u>	<u>\$ 403</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Administrative Fund - Escrow</u>				
Assets:				
Cash and investments	\$ 14,307	\$ 43,866	\$ 45,945	\$ 12,228
Restricted assets-bail bond collateral	<u>6,826</u>	<u>4,456</u>	<u>4,307</u>	<u>6,975</u>
Total assets	<u>\$ 21,133</u>	<u>\$ 48,322</u>	<u>\$ 50,252</u>	<u>\$ 19,203</u>
Liabilities:				
Accounts payable - administrative	<u>\$ 21,133</u>	<u>\$ 34,379</u>	<u>\$ 36,309</u>	<u>\$ 19,203</u>
Total liabilities	<u>\$ 21,133</u>	<u>\$ 34,379</u>	<u>\$ 36,309</u>	<u>\$ 19,203</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Grant Fund - Juvenile Probation Commission</u>				
Assets:				
Cash and investments	\$ 250	\$ 1,025	\$ 1,012	\$ 263
Total assets	<u>\$ 250</u>	<u>\$ 1,025</u>	<u>\$ 1,012</u>	<u>\$ 263</u>
Liabilities:				
Accounts payable - grants	\$ 250	\$ 141	\$ 128	\$ 263
Total liabilities	<u>\$ 250</u>	<u>\$ 141</u>	<u>\$ 128</u>	<u>\$ 263</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Grant Fund - Job Training Partnership</u>				
Assets:				
Cash and investments	\$ 5	\$ —	\$ —	\$ 5
Total assets	<u>\$ 5</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 5</u>
Liabilities:				
Accounts payable - grants	\$ 5	\$ 19	\$ 19	\$ 5
Total liabilities	<u>\$ 5</u>	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 5</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Fee Office Fund - State Reports</u>				
Assets:				
Cash and investments	\$ 1,406	\$ 374,424	\$ 374,311	\$ 1,519
Total assets	<u>\$ 1,406</u>	<u>\$ 374,424</u>	<u>\$ 374,311</u>	<u>\$ 1,519</u>
Liabilities:				
Fee office accounts payable	\$ 1,405	\$ 26,485	\$ 26,371	\$ 1,519
Due to other funds	<u>1</u>	<u>—</u>	<u>1</u>	<u>—</u>
Total liabilities	<u>\$ 1,406</u>	<u>\$ 26,485</u>	<u>\$ 26,372</u>	<u>\$ 1,519</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance</u> <u>October 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2000</u>
<u>Fee Office Fund - County Clerk</u>				
Assets:				
Cash and investments	\$ 23,383	\$ 1,237,006	\$ 1,230,845	\$ 29,544
Accrued interest receivable	<u>1</u>	<u>—</u>	<u>1</u>	<u>—</u>
Total assets	<u>\$ 23,384</u>	<u>\$ 1,237,006</u>	<u>\$ 1,230,846</u>	<u>\$ 29,544</u>
Liabilities:				
Fee office accounts payable	\$ 23,384	\$ 6,320	\$ 160	\$ 29,544
Total liabilities	<u>\$ 23,384</u>	<u>\$ 6,320</u>	<u>\$ 160</u>	<u>\$ 29,544</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	Balance			Balance
	October 1,	Additions	Deductions	September 30,
	1999			2000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<hr/>				
Fee Office Fund - District Clerk				
Assets:				
Cash and investments	\$ 16,471	\$ 37,760	\$ 37,347	\$ 16,884
Total assets	<u>\$ 16,471</u>	<u>\$ 37,760</u>	<u>\$ 37,347</u>	<u>\$ 16,884</u>
Liabilities:				
Fee office accounts payable	\$ 16,471	\$ 833	\$ 420	\$ 16,884
Total liabilities	<u>\$ 16,471</u>	<u>\$ 833</u>	<u>\$ 420</u>	<u>\$ 16,884</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Fee Office Fund - Sheriff</u>				
Assets:				
Cash and investments	\$ 978	\$ 17,878	\$ 17,549	\$ 1,307
Total assets	<u>\$ 978</u>	<u>\$ 17,878</u>	<u>\$ 17,549</u>	<u>\$ 1,307</u>
Liabilities:				
Fee office accounts payable	\$ 978	\$ 372	\$ 43	\$ 1,307
Total liabilities	<u>\$ 978</u>	<u>\$ 372</u>	<u>\$ 43</u>	<u>\$ 1,307</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
<u>Fee Office Fund - Community Supervision and Corrections</u>				
Assets:				
Cash and investments	\$ 6,731	\$ 1,183,924	\$ 1,182,126	\$ 8,529
Due from other funds	—	268	—	268
Accrued interest receivable	9	6	9	6
Total assets	<u>\$ 6,740</u>	<u>\$ 1,184,198</u>	<u>\$ 1,182,135</u>	<u>\$ 8,803</u>
Liabilities:				
Fee office accounts payable	\$ 6,716	\$ 49,542	\$ 47,522	\$ 8,736
Due to other funds	24	67	24	67
Total liabilities	<u>\$ 6,740</u>	<u>\$ 49,609</u>	<u>\$ 47,546</u>	<u>\$ 8,803</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance</u> <u>October 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2000</u>
<hr/>				
Fee Office Fund - Justices of the Peace				
<hr/>				
Assets:				
Cash and investments	\$ 1,459	\$ 1,390	\$ 1,172	\$ 1,677
Total assets	<u>\$ 1,459</u>	<u>\$ 1,390</u>	<u>\$ 1,172</u>	<u>\$ 1,677</u>
Liabilities:				
Fee office accounts payable	\$ 1,459	\$ 224	\$ 6	\$ 1,677
Total liabilities	<u>\$ 1,459</u>	<u>\$ 224</u>	<u>\$ 6</u>	<u>\$ 1,677</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance</u> <u>October 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2000</u>
<hr/> <u>Fee Office Fund - Constables</u> <hr/>				
Assets:				
Cash and investments	\$ 101	\$ 903	\$ 926	\$ 78
Total assets	<u>\$ 101</u>	<u>\$ 903</u>	<u>\$ 926</u>	<u>\$ 78</u>
Liabilities:				
Fee office accounts payable	\$ 101	\$ 20	\$ 43	\$ 78
Total liabilities	<u>\$ 101</u>	<u>\$ 20</u>	<u>\$ 43</u>	<u>\$ 78</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	<u>Balance</u> <u>October 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2000</u>
<hr/>				
Departmental Special Fund - Housing Finance Corporation - 1993 Refunding				
<hr/>				
Assets:				
Cash and investments	\$ 680	\$ 94,262	\$ 94,414	\$ 528
Accrued interest	<u>1</u>	<u>—</u>	<u>1</u>	<u>—</u>
Total assets	<u>\$ 681</u>	<u>\$ 94,262</u>	<u>\$ 94,415</u>	<u>\$ 528</u>
Liabilities:				
Accounts payable - departmental special	<u>\$ 681</u>	<u>\$ 207</u>	<u>\$ 360</u>	<u>\$ 528</u>
Total liabilities	<u>\$ 681</u>	<u>\$ 207</u>	<u>\$ 360</u>	<u>\$ 528</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Departmental Special Fund - Juvenile Department Child Support</u>				
Assets:				
Cash and investments	\$ 391	\$ 169	\$ 4	\$ 556
Total assets	<u>\$ 391</u>	<u>\$ 169</u>	<u>\$ 4</u>	<u>\$ 556</u>
Liabilities:				
Accounts payable - departmental special	\$ 391	\$ 169	\$ 4	\$ 556
Total liabilities	<u>\$ 391</u>	<u>\$ 169</u>	<u>\$ 4</u>	<u>\$ 556</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance</u> <u>October 1,</u> <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2000</u>
<hr/>				
Departmental Special Fund - Housing Finance Corporation - 1994 Refunding				
<hr/>				
Assets:				
Cash and investments	\$ 407	\$ 23,323	\$ 23,298	\$ 432
Total assets	<u>\$ 407</u>	<u>\$ 23,323</u>	<u>\$ 23,298</u>	<u>\$ 432</u>
Liabilities:				
Accounts payable - departmental special	\$ 407	\$ 25	\$ —	\$ 432
Total liabilities	<u>\$ 407</u>	<u>\$ 25</u>	<u>\$ —</u>	<u>\$ 432</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<hr/>				
Departmental Special Fund - Community Supervision and Collections Special				
<hr/>				
Assets:				
Cash and investments	\$ 1,768	\$ 9,091	\$ 9,078	\$ 1,781
Total assets	<u>\$ 1,768</u>	<u>\$ 9,091</u>	<u>\$ 9,078</u>	<u>\$ 1,781</u>
Liabilities:				
Accounts payable - departmental special	\$ 1,768	\$ 160	\$ 147	\$ 1,781
Total liabilities	<u>\$ 1,768</u>	<u>\$ 160</u>	<u>\$ 147</u>	<u>\$ 1,781</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	Balance			Balance
	October 1,	Additions	Deductions	September 30,
	1999			2000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Departmental Special Fund - Youth Village</u>				
Assets:				
Cash and investments	\$ 2	\$ 12	\$ 10	\$ 4
Total assets	<u>\$ 2</u>	<u>\$ 12</u>	<u>\$ 10</u>	<u>\$ 4</u>
Liabilities:				
Accounts payable - departmental special	\$ 2	\$ 2	\$ —	\$ 4
Total liabilities	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ —</u>	<u>\$ 4</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
<hr/>				
Departmental Special Fund - District Attorney Check Collection				
<hr/>				
Assets:				
Cash and investments	\$ 100	\$ —	\$ —	\$ 100
Total assets	<u>\$ 100</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 100</u>
Liabilities:				
Accounts payable - departmental special	\$ 100	\$ —	\$ —	\$ 100
Total liabilities	<u>\$ 100</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 100</u>

DALLAS COUNTY, TEXAS

Statements of Changes in Assets and Liabilities - All Agency Funds - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	<u>Balance October 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2000</u>
<u>Departmental Special Fund - Tax Assessor and Collector</u>				
Assets:				
Cash and investments	\$ 32,287	\$ 253,985	\$ 251,225	\$ 35,047
Accounts receivable	<u>58</u>	<u>112</u>	<u>120</u>	<u>50</u>
Total assets	<u>\$ 32,345</u>	<u>\$ 254,097</u>	<u>\$ 251,345</u>	<u>\$ 35,097</u>
Liabilities:				
Accounts payable - departmental special	\$ 31,585	\$ 525,484	\$ 522,701	\$ 34,368
Due to other funds	<u>760</u>	<u>729</u>	<u>760</u>	<u>729</u>
Total liabilities	<u>\$ 32,345</u>	<u>\$ 526,213</u>	<u>\$ 523,461</u>	<u>\$ 35,097</u>

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DALLAS COUNTY, TEXAS

General Fixed Assets Account Group

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

DALLAS COUNTY, TEXAS

Schedule of General Fixed Assets - By Source

September 30, 2000
(in thousands of dollars)

General fixed assets:		
Land	\$	31,559
Buildings		371,359
Improvements other than buildings		1,528
Machinery and equipment		<u>77,559</u>
Total general fixed assets	\$	<u><u>482,005</u></u>
Investment in general fixed assets by source:		
Capital projects funds	\$	378,047
Current revenues		102,780
Gifts		<u>1,178</u>
Total investment in general fixed assets	\$	<u><u>482,005</u></u>

DALLAS COUNTY, TEXAS

Schedule of Changes in General Fixed Assets

Fiscal Year Ended September 30, 2000

(in thousands of dollars)

	Changes by Function and Activity			
	Balance	Additions	Deductions	Balance
	October 1, 1999			September 30, 2000
General government	\$ 137,966	\$ 5,096	\$ 2,537	\$ 140,525
Public safety	307,303	3,301	4,010	306,594
Streets and highways	18,497	1,787	1,033	19,251
Health	10,366	430	402	10,394
Public welfare	2,289	358	363	2,284
Schools	6	—	—	6
Libraries	2,940	276	265	2,951
Total before transfers	479,367	11,248	8,610	482,005
Less transfers	—	(1,587)	(1,587)	—
Total	\$ 479,367	\$ 9,661	\$ 7,023	\$ 482,005

DALLAS COUNTY, TEXAS

Schedule of Changes in General Fixed Assets - Continued

Fiscal Year Ended September 30, 2000
(in thousands of dollars)

	Changes by Asset Types and Source				
	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
Balance, October 1, 1999	\$ 31,915	\$ 368,745	\$ 1,528	\$ 77,179	\$ 479,367
Add:					
Expenditures from County Funds:					
General	—	310	—	997	1,307
Road and bridge	—	—	—	891	891
Permanent improvement	8	877	—	45	930
Capital projects	—	3,553	—	114	3,667
Other funds	—	18	—	2,848	2,866
Total additions	<u>8</u>	<u>4,758</u>	<u>—</u>	<u>4,895</u>	<u>9,661</u>
Deduct:					
Assets sold or otherwise disposed of	<u>(364)</u>	<u>(2,144)</u>	<u>—</u>	<u>(4,515)</u>	<u>(7,023)</u>
Balance, September 30, 2000	<u>\$ 31,559</u>	<u>\$ 371,359</u>	<u>\$ 1,528</u>	<u>\$ 77,559</u>	<u>\$ 482,005</u>

DALLAS COUNTY, TEXAS

Schedule of General Fixed Assets - By Function and Activity

As of September 30, 2000
(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	\$ 21,580	\$ 81,272	\$ 836	\$ 36,837	\$ 140,525
Public safety	8,725	278,826	313	18,730	306,594
Streets and highways	142	1,476	283	17,350	19,251
Health	1,086	8,622	—	686	10,394
Public welfare	26	1,163	96	999	2,284
Schools	—	—	—	6	6
Libraries	—	—	—	2,951	2,951
Total	<u>\$ 31,559</u>	<u>\$ 371,359</u>	<u>\$ 1,528</u>	<u>\$ 77,559</u>	<u>\$ 482,005</u>

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STATISTICAL SECTION

DALLAS COUNTY, TEXAS
Assessed Value and Estimated True Value of all Taxable Property -
Last Ten Years
(in thousands of dollars)
(Unaudited)

Year	Real Property		Personal Property		Total		Statutory Ratio of Assessed Value to True Value
	Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	
	Value	True Value	Value	True Value	Value	True Value	
1991	\$ 78,487,869	\$ 79,492,895	\$ 17,663,175	\$ 17,663,175	\$ 96,151,044	\$ 97,156,070	100.00%
1992	\$ 74,412,681	\$ 75,159,313	\$ 18,312,400	\$ 18,312,400	\$ 92,725,081	\$ 93,471,713	100.00%
1993	\$ 72,122,560	\$ 72,778,934	\$ 19,007,702	\$ 19,007,703	\$ 91,130,262	\$ 91,786,637	100.00%
1994	\$ 73,502,664	\$ 74,184,153	\$ 18,881,430	\$ 18,881,430	\$ 92,384,094	\$ 93,065,583	100.00%
1995	\$ 76,647,860	\$ 77,127,088	\$ 19,819,358	\$ 19,819,358	\$ 96,467,218	\$ 96,946,446	100.00%
1996	\$ 80,238,089	\$ 80,545,377	\$ 20,732,381	\$ 20,732,381	\$ 100,970,470	\$ 101,277,758	100.00%
1997	\$ 86,336,077	\$ 86,577,918	\$ 21,539,587	\$ 21,539,588	\$ 107,875,664	\$ 108,117,506	100.00%
1998 *	\$ 95,048,536	\$ 95,838,013	\$ 21,539,793	\$ 21,539,793	\$ 116,588,329	\$ 117,377,806	100.00%
1999 *	\$ 104,784,168	\$ 105,215,142	\$ 24,414,768	\$ 24,414,768	\$ 129,198,936	\$ 129,629,910	100.00%
2000 *	\$ 113,609,498	\$ 114,741,061	\$ 25,530,867	\$ 25,530,867	\$ 139,140,365	\$ 140,271,929	100.00%

* Estimated true value includes values under protest as claimed by property owners.

Note: Assessed values shown in this table includes rolling stock and amounts allowed for all exemptions. The Dallas County Commissioners Court approved an allowance for homestead exemption for taxpayers over 65 years of age. The Dallas County Commissioners Court approved the greater of 20% or \$5,000 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%.

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.

The assessment date is January 1.

Source: Dallas County Tax Assessor-Collector.

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DALLAS COUNTY, TEXAS

Property Tax Rates and Tax Levies - Last Ten Years

(Unaudited)

Year	General fund Tax Rates (1)	Jury Fund	Major Technology Fund	Permanent Improvement Fund	Major Capital Development Fund
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	0.01050
2000	0.14520	—	0.00500	0.00180	0.01050

Tax levies (1)

(in thousands of dollars)

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	\$	11,154
2000	\$	165,529	\$	—	5,700	\$	2,052	\$	11,970

Legal Limitation Note (2)

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	0.01684
	\$ 1.71684

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

Delinquent tax penalty and interest:

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

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

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

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

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

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

Table 2

Debt Service Funds	Total Primary Government	Component Unit	Total Reporting Entity
0.05145	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
0.03450	0.19600	0.19600	0.39200
0.03350	0.19600	0.25400	0.45000
\$ 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
\$ 36,625	\$ 208,098 (a)	\$ 208,098	\$ 416,196
\$ 38,190	\$ 223,441 (a)	\$ 289,535	\$ 512,976

(a) includes tax increment financing in excess of \$1 million as projected for collection by Dallas County with remittance to the City without actual revenue recognition.

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 nor 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)

(Unaudited)

Year	Tax Levies	Collections of Current Tax Levy During Fiscal Period (a)	Percentage of Tax Levy Collected During Fiscal Period (a)	Collections of Prior Year's Tax Levy During Fiscal Period (a)	Total Collections	Percentage of Total Collections to Tax Levies
1991	\$ 299,563	\$ 290,747	97.06%	\$ 7,629	\$ 298,376	99.60%
1992	\$ 314,033	\$ 303,865	96.76%	\$ 6,929	\$ 310,794	98.97%
1993	\$ 307,471	\$ 299,079	97.27%	\$ 5,779	\$ 304,858	99.15%
1994	\$ 305,837	\$ 297,790	97.37%	\$ 5,426	\$ 303,216	99.14%
1995	\$ 330,271	\$ 322,057	97.51%	\$ 5,658	\$ 327,715	99.23%
1996	\$ 337,931	\$ 331,162	98.00%	\$ 6,708	\$ 337,870	99.98%
1997	\$ 348,014	\$ 339,105	97.44%	\$ 8,025	\$ 347,130	99.75%
1998	\$ 365,721	\$ 360,151	98.48%	\$ 6,774	\$ 366,925	100.00%
1999	\$ 416,196	\$ 406,745	97.73%	\$ 4,897	\$ 411,643	98.91%
2000	\$ 512,976 (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 2000 tax roll are incomplete until the end of the fiscal tax year, June 30, 2001.

Tax collections are reported net of 1.4% commission for the office of the Tax Assessor Collector.

Original levy excludes property under protest which is subsequently added to tax rolls as a result of arbitration.

Source: Dallas County financial records.

DALLAS COUNTY, TEXAS

Ratio of Net General Obligation Bonded Debt to Assessed Value and
Net Bonded Debt Per Capita - Last Ten Years

(Unaudited)

Year	Estimated Population	Assessed Value	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1991	1,858,341	\$ 96,151,043,915	\$ 367,676,365	\$ 21,446,000	\$ 346,230,365	0.00360	\$ 186
1992	1,873,850	\$ 92,725,081,175	\$ 409,570,000	\$ 19,232,000	\$ 390,338,000	0.00421	\$ 208
1993	1,882,400	\$ 91,130,262,447	\$ 388,898,000	\$ 20,849,000	\$ 368,049,000	0.00404	\$ 196
1994	1,913,395	\$ 92,384,094,273	\$ 359,200,000	\$ 21,787,000	\$ 337,413,000	0.00365	\$ 176
1995	1,942,303	\$ 96,467,218,236	\$ 368,012,000	\$ 20,495,000	\$ 347,517,000	0.00360	\$ 179
1996	1,959,281	\$ 100,970,470,200	\$ 333,920,000	\$ 18,479,000	\$ 315,441,000	0.00312	\$ 161
1997	2,013,700	\$ 107,875,664,180	\$ 336,793,000	\$ 20,828,000	\$ 315,965,000	0.00293	\$ 157
1998	2,023,140	\$ 117,377,806,012 *	\$ 305,536,000	\$ 21,397,000	\$ 284,139,000	0.00242	\$ 140
1999	2,050,865	\$ 129,629,910,137 *	\$ 278,142,000	\$ 19,693,000	\$ 258,449,000	0.00199	\$ 126
2000	2,062,100	\$ 140,271,928,741 *	\$ 277,356,000	\$ 17,047,000	\$ 260,309,000	0.00186	\$ 126

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

* As of 1998, Assessed Value includes rolling stock, values under protest as claimed by property owners and adjusted market value.

Source: Dallas County financial records.

DALLAS COUNTY, TEXAS

Top Ten Taxpayers

September 30, 2000

(in thousands of dollars)

(Unaudited)

<u>Name of Taxpayer</u>	<u>Type of Property</u>	<u>Total Assessed Valuation</u>	<u>Percent of Assessed Valuation (a)</u>
Texas Instruments	Manufacturer of electronic equipment	\$ 1,422,511	1.25 %
Southwestern Bell Telephone Company	Telephone utility	1,280,131	1.12
Texas Utilities Electric Company	Electric utility	1,156,027	1.01
Crescent Real Estate	Real Estate	1,142,586	1.00
Southwest Airlines	Airline	544,714	.48
Post Apartment Homes LP	Real estate	371,126	.33
MCI Worldcom	Telephone utility	322,265	.28
IBM Credit Corp	Manufacturer of electronic equipment	289,499	.25
Dallas Main LP	Real estate	277,303	.24
GTE	Telephone utility	268,662	.24
Total		\$ <u>7,074,824</u>	<u>6.20</u> %

(a) Excludes property under protest.

Note: Estimated amounts based on 2000 appraisal roll.

Source: Dallas County Tax Assessor-Collector.

DALLAS COUNTY, TEXAS

Revenues From Selected Sources - All Governmental Fund Types
Last Ten Years

September 30, 2000

(in thousands of dollars)

(Unaudited)

Year	Property Taxes	Licenses, Fees and Permits	Fines and Forfeitures	Investments and Rentals	Inter- Governmental Revenues	Charges for Current Services	Selected Sources Totals
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
2000	\$ 203,738	\$ 34,753	\$ 17,124	\$ 20,153	\$ 62,586	\$ 100,471	\$ 438,825

Note: This schedule does not include miscellaneous revenue items.

Source: Dallas County financial records.

DALLAS COUNTY, TEXAS

Expenditures For Selected Functions - All Governmental Fund Types
Last Ten Years

September 30, 2000

(in thousands of dollars)

(Unaudited)

Year	General Government	Public Safety	Streets and Highways	Health	Welfare
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
2000	\$ 157,259	\$ 144,292	\$ 18,139	\$ 41,043	\$ 45,110

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>
\$	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
\$	47	\$ 24,049	\$ 50,162	\$ 480,101

DALLAS COUNTY, TEXAS

Ratio of Annual Debt Service for General Obligation Bonded Debt to
Total Expenditures - All Governmental Fund Types - Last Ten Years

September 30, 2000

(in thousands of dollars)

(Unaudited)

<u>Year</u>	<u>Total Expenditures</u>	<u>Debt Service</u>	<u>Debt Service as Percent of Total</u>
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 %
2000	\$ 480,101	\$ 50,162	10.45 %

Source: Dallas County financial records.

DALLAS COUNTY, TEXAS

Computation of Legal Debt Margin - Primary Government

September 30, 2000

(in thousands of dollars)

(Unaudited)

Assessed valuation of real property*		\$ 113,599,541
Assessed valuation of all taxable property*		<u>139,130,408</u>
Bonds issued under Article 3, Section 52 of the Texas Constitution:		
Debt limit, one-fourth of real property assessed valuation		28,399,885
Amount of debt applied to debt limit:		
Bonded debt	\$ 167,231	
Less debt service funds - appropriation for future debt payments	<u>10,278</u>	
Total amount of debt applicable to debt limit		<u>156,953</u>
Legal debt margin, bonds issued under Article 3, section 52, of the Texas Constitution		<u><u>\$ 28,242,932</u></u>
Bonds issued under Texas General Laws:		
Debt limit, five percent of assessed valuation of all taxable property		\$ 6,956,520
Amount of debt applied to debt limit:		
Bonded debt	\$ 110,125	
Less debt service funds - appropriation for future debt payments	<u>6,769</u>	
Total amount of debt applicable to debt limit		<u>103,356</u>
Legal debt margin, bonds issued under Texas General Laws		<u><u>\$ 6,853,164</u></u>

*Excludes rolling stock.

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
Salaries and Surety Bonds of Principal Officers
Fiscal Year Ended September 30, 2000
(Unaudited)

<u>Official Title</u>	<u>Incumbent</u>	<u>Amounts of</u>	
		<u>Salary</u>	<u>Surety Bond</u>
County Judge	Lee Jackson	\$ 114,756	\$ 5,000.00
Commissioner, Precinct 1	Jimmy L. Jackson	\$ 94,572	\$ 5,000.00
Commissioner, Precinct 2	Michael E. Cantrell	\$ 94,572	\$ 5,000.00
Commissioner, Precinct 3	John Wiley Price	\$ 94,572	\$ 5,000.00
Commissioner, Precinct 4	Kenneth A. Mayfield	\$ 94,572	\$ 5,000.00
County Auditor	Virginia Porter	\$ 113,496	\$ 5,000.00
County Treasurer	Bill Melton	\$ 91,524	\$ 5,000.00
Assessor-Collector of Taxes	David Childs	\$ 91,524	\$ 200,000.00 (a)
County Clerk	Earl C. Bullock, Jr.	\$ 91,524	\$ 500,000.00
District Attorney	William Hill	\$ * 139,836	\$ 5,000.00 (b)
District Clerk	Jim Hamlin	\$ 91,524	\$ 100,000.00
Sheriff	James C. Bowles	\$ 104,496	\$ 10,000.00

Note:

(a) Bonded to the County of Dallas	\$ 100,000
Bonded to the State of Texas	100,000
	<hr/>
	\$ 200,000
(b) Bonded to the State of Texas	\$ 5,000
* Note: Portion of salary paid by the State of Texas	\$ 101,700

DALLAS COUNTY, TEXAS

Schedule of Insurance in Force
Primary Government

September 30, 2000

(Unaudited)

<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, checks, 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

Note: Settlements did not exceed insurance coverage for the past three fiscal years.

(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>
\$	95,000	\$ 456,960,812	6/00 to 6/01	Allianz Insurance Company
\$	13,233	\$ 50,000,000	1/98 to 1/01	Hartford Steam Boiler
\$	15,726	\$ 16,553,169	5/00 to 5/01	Liberty Insurance Company
\$	69,111	\$ 400,000	3/98 to 12/01	Great America Insurance Company
\$	8,497	\$ 300,000	7/00 to 7/02	U.S. Fire Insurance
\$	888	\$ 500,000	3/98 to 3/01	U.S. Fire Insurance
\$	122,179	\$ —	5/00 to 5/01	Self-insured; Cunningham Lindsey, Third Party Administrator
\$	262,140	Stop Loss	1/00 to 1/01	American Fidelity Assurance Company
\$	1,135,200	Life Insurance	1/00 to 1/01	Group Life & Health Insurance Co.
\$	617,508	Long Term Disability	1/00 to 1/01	Standard Insurance Co.

DALLAS COUNTY, TEXAS

Computation of Direct and Overlapping Bonded Debt

September 30, 2000

(in thousands of dollars)

(Unaudited)

Name	Indebtedness as of	Gross Debt Less Sinking Funds	Percentage of Debt Applicable to Dallas County	Dallas County's Share of Debt
Dallas County	9/30/00	\$ 277,356	100.0%	\$ 277,356
Hospital District	9/30/00	\$ —	100.0%	\$ —
Water Control and Improvement District No. 6	9/30/00	\$ 60,945	100.0%	\$ 60,945
Independent school districts:				
Carrollton-Farmers Branch	8/31/00	\$ 249,286	81.8%	\$ 203,916
Cedar Hill	8/31/00	\$ 48,207	100.0%	\$ 48,207
Coppell	8/31/00	\$ 158,151	100.0%	\$ 158,151
Dallas	8/31/00	\$ 349,644	100.0%	\$ 349,644
DeSoto	8/31/00	\$ 50,980	100.0%	\$ 50,980
Duncanville	8/31/00	\$ 46,267	100.0%	\$ 46,267
Ferris	8/31/00	\$ 2,446	8.0%	\$ 196
Garland	8/31/00	\$ 264,527	100.0%	\$ 264,527
Grand Prairie	8/31/00	\$ 81,024	100.0%	\$ 81,024
Grapevine	8/31/00	\$ 216,484	0.1%	\$ 216
Highland Park*	8/31/00	\$ 79,584	100.0%	\$ 79,584
Irving	8/31/00	\$ 210,758	100.0%	\$ 210,758
Lancaster	8/31/00	\$ 16,490	100.0%	\$ 16,490
Mesquite*	8/31/00	\$ 269,660	100.0%	\$ 269,660
Richardson	8/31/00	\$ 209,208	100.0%	\$ 209,208
Wilmer-Hutchins	8/31/00	\$ 5,145	100.0%	\$ 5,145
Total independent school districts		\$ 2,257,861		\$ 1,993,973

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

* No response reporting same as last year

DALLAS COUNTY, TEXAS

Computation of Direct and Overlapping Bonded Debt - Continued

September 30, 2000
(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	9/30/00	\$ 46,168	100.0%	\$ 46,168
Balch Springs	9/30/00	6,747	100.0%	6,747
Carrollton	9/30/00	104,429	64.7%	67,566
Cedar Hill	9/30/00	20,810	98.3%	20,456
Coppell	9/30/00	58,014	98.9%	57,377
Dallas	9/30/00	669,671	97.1%	650,250
DeSoto	9/30/00	59,706	100.0%	59,706
Duncanville	9/30/00	22,253	100.0%	22,253
Farmers Branch	9/30/00	21,130	100.0%	21,130
Garland	9/30/00	145,744	100.0%	145,744
Glenn Heights	9/30/00	2,300	72.4%	1,665
Grand Prairie	9/30/00	74,633	55.9%	41,720
Highland Park	9/30/00	—	100.0%	—
Hutchins	9/30/00	1,670	100.0%	1,670
Irving	9/30/00	139,809	100.0%	139,809
Lancaster	9/30/00	8,342	100.0%	8,342
Mesquite	9/30/00	58,529	100.0%	58,528
Richardson	9/30/00	141,829	86.7%	122,966
Rowlett	9/30/00	42,405	85.8%	36,383
Sachse	9/30/00	2,386	93.5%	2,231
Seagoville	9/30/00	2,235	99.6%	2,226
University Park	9/30/00	625	100.0%	625
Wilmer*	9/30/00	595	100.0%	595
		1,630,030		1,514,157
Total		\$ 4,229,301		\$ 3,508,130

* No response - reporting same as last year.

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

DALLAS COUNTY
Revenue Bond Coverage - Parking Garage
Last Ten Years

(in thousands of dollars)

(Unaudited)

Year	Total Resources (1)	Operating Transfers	Net Resources Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1991	\$ 691	\$ 350	\$ 341	\$ 105	\$ 103	\$ 208	1.64
1992	\$ 890	\$ 405	\$ 485	\$ 110	\$ 97	\$ 207	2.34
1993	\$ 1,068	\$ 405	\$ 663	\$ 115	\$ 91	\$ 206	3.22
1994	\$ 1,215	\$ 450	\$ 765	\$ 120	\$ 85	\$ 205	3.73
1995	\$ 1,282	\$ 450	\$ 832	\$ 125	\$ 78	\$ 203	4.10
1996	\$ 1,307	\$ 450	\$ 857	\$ 135	\$ 72	\$ 207	4.14
1997	\$ 1,280	\$ 450	\$ 830	\$ 140	\$ 64	\$ 204	4.07
1998	\$ 1,150	\$ 450	\$ 700	\$ 150	\$ 56	\$ 206	3.40
1999	\$ 1,079	\$ 450	\$ 629	\$ 155	\$ 48	\$ 203	3.10
2000	\$ 954	\$ 275	\$ 679	\$ 165	\$ 40	\$ 205	3.32

(1) Includes undesignated fund balance at October 1.

Source: Dallas County financial records.

DALLAS COUNTY, TEXAS
Property Values and New Construction -
Last Ten Years
(in thousands of dollars)
(Unaudited)

<u>Year</u>	<u>Total Property Value</u>	<u>Total New Construction</u>
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	\$ 117,377,806	\$ 2,537,526
1999	\$ 129,629,910	\$ 3,130,385
2000	\$ 140,271,928	\$ 3,504,710

Source: Dallas County Central Appraisal District.

DALLAS COUNTY, TEXAS

Tax Rates for Governmental Units
With Overlapping Debt

(Unaudited)

(Rates are per \$100 property value)

<u>Name</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
Dallas County	0.19600	0.19600	0.19720	0.20100	0.21000	0.21610	0.20240	0.20240	0.20240	0.17682
Hospital District	0.25400	0.19600	0.17990	0.18577	0.19409	0.19959	0.19959	0.20271	0.20696	0.19796
Community Colleg District	0.05000	0.05000	0.05000	0.05000	0.05206	0.05206	0.05206	0.05210	0.04935	0.04648
<u>School Districts</u>										
Carrollton	1.61370	1.61370	1.53770	1.49610	1.46190	1.43290	1.43210	1.44250	1.42060	1.33040
Cedar Hill	1.43000	1.63000	1.77900	1.76000	1.75000	1.75000	1.63000	1.65000	1.73000	1.50000
Coppell	1.60000	1.60000	1.60000	1.60000	1.60000	1.59500	1.54500	1.54500	1.52520	1.39240
Dallas	1.47803	1.46053	1.46053	1.46053	1.46053	1.41810	1.41813	1.41800	1.29330	1.10000
DeSoto	1.66000	1.66000	1.77000	1.69000	1.64860	1.61860	1.61860	1.61360	1.61360	1.51800
Duncanville	1.68000	1.64000	1.68000	1.64000	1.60680	1.60680	1.57240	1.55760	1.44240	1.19000
Ferris	1.49000	1.49000	1.53000	1.53000	1.50000	1.50000	1.50000	1.44000	1.44860	1.43340
Garland	1.67550	1.47840	1.54450	1.48720	1.44280	1.44280	1.44280	1.37840	1.39360	1.24000
Grand Prairie	1.60810	1.46680	1.50780	1.46780	1.46780	1.46780	1.46780	1.46780	1.42800	1.42800
Grapevine	1.55200	1.55229	1.53779	1.53779	1.46700	1.46910	1.47910	1.41920	1.39000	1.22140
Highland Park*	1.60550	1.60550	1.49500	1.54010	1.61310	1.60450	1.66040	1.68040	1.42420	1.35300
Hutchins	1.52760	1.49910	1.64240	1.46450	1.70700	1.72100	1.74470	1.75000	1.80400	1.71000
Irving	1.66840	1.66840	1.67840	1.64840	1.66340	1.63860	1.56960	1.55460	1.49490	1.36460
Lancaster	1.65200	1.67579	1.73000	1.69930	1.69930	1.69990	1.69990	1.66880	1.62250	1.65000
Mesquite*	1.58000	1.58000	1.58000	1.53000	1.50000	1.50000	1.50000	1.46000	1.45760	1.36240
Richardson	1.64860	1.63000	1.62570	1.60000	1.56980	1.56980	1.56980	1.56980	1.50960	1.37740
Sunnyvale	1.24670	1.21750	1.20000	1.20500	1.20500	1.22200	1.24200	1.26140	1.26140	1.16620
<u>Cities and Towns</u>										
Addison	0.38100	0.38460	0.40000	0.44750	0.45500	0.51770	0.52450	0.52710	0.53380	0.48730
Baich Springs*	0.59999	0.59999	0.62000	0.59000	0.59241	0.59625	0.60211	0.58630	0.55000	0.55340
Carrollton	0.60430	0.60430	0.60430	0.60430	0.60430	0.60430	0.57830	0.57830	0.58660	0.55400
Cedar Hill	0.64269	0.64269	0.64269	0.64269	0.66130	0.65289	0.64220	0.64220	0.61390	0.56900
Cockrell Hill	0.77048	0.75202	0.77183	0.70432	0.73996	0.71538	0.70064	0.66830	0.64270	0.62920
Coppell	0.64860	0.64860	0.64860	0.66860	0.66860	0.66950	0.66950	0.68950	0.69950	0.67300
Dallas	0.66750	0.66750	0.64910	0.65160	0.67220	0.65260	0.67440	0.67440	0.67440	0.62970
DeSoto	0.61139	0.61139	0.61139	0.61139	0.62860	0.58860	0.64850	0.63000	0.61000	0.57000
Duncanville	0.71800	0.71800	0.71800	0.71800	0.72000	0.72190	0.85480	0.85800	0.83610	0.78000
Farmers Branch	0.44000	0.44000	0.44000	0.44000	0.44000	0.44000	0.44000	0.44000	0.44000	0.40000
Garland	0.61360	0.63360	0.63360	0.63360	0.63360	0.63360	0.63360	0.61910	0.59900	0.58320
Glenn Heights	0.79000	0.79240	0.80000	0.83000	0.84830	0.84830	0.85000	0.85000	0.68000	0.65000
Grand Prairie	0.67500	0.67500	0.67999	0.67999	0.69560	0.69560	0.69560	0.69560	0.64090	0.62260
Highland Park	0.25750	0.25750	0.26930	0.29700	0.29700	0.29700	0.29710	0.29250	0.28290	0.26970
Hutchins	0.50151	0.54412	0.54636	0.54793	0.57115	0.57115	0.57120	0.57110	0.57160	0.55440
Irving	0.48800	0.48800	0.49300	0.49300	0.50860	0.50570	0.52210	0.52210	0.50500	0.47550
Lancaster	0.67170	0.55170	0.55170	0.55170	0.55170	0.55170	0.67170	0.67170	0.67170	0.61330
Mesquite	0.54148	0.54148	0.58148	0.48148	0.54148	0.54148	0.52830	0.51000	0.47000	0.57000
Richardson	0.44385	0.44385	0.44385	0.44385	0.44385	0.44385	0.45390	0.45390	0.41000	0.39280
Rowlett	0.64000	0.64000	0.64000	0.62000	0.60500	0.60500	0.57320	0.57320	0.56550	0.53020
Sachse	0.64670	0.64670	0.67470	0.67470	0.66450	0.64950	0.64950	0.65000	0.60100	0.55500
Seagoville	0.58000	0.53779	0.53779	0.55176	0.55408	0.53634	0.52660	0.60020	0.58390	0.53770
Sunnyvale	0.37997	0.37997	0.37997	0.35739	0.35739	0.35233	0.34390	0.34980	0.35980	0.25430
University Park	0.37159	0.39537	0.43537	0.45995	0.46137	0.46581	0.47730	0.49620	0.48520	0.46870
Wilmer*	0.66000	0.66000	0.66000	0.66000	0.66000	0.66000	0.66000	0.66000	0.66000	0.66000

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

* Failure to respond

DALLAS COUNTY TEXAS

Miscellaneous Statistical Data

(Unaudited)

Date of Incorporation								1846
Form of Government: A public corporation and political subdivision of the State of Texas								
Number of County employees, September 30, 2000								5615*
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	2000	2,062,100
	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):		1996	1997	1998	1999	2000		
		<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>		
Registered voters		1,059,853	1,109,916	1,146,673	1,138,235	1,248,351		
Number of votes cast		562,439	85,464	344,661	54,384	617,187		
Percentage of registered voters voting		53.07%	7.70%	30.06%	4.78%	4.94%		
Miles of maintained roads, 2000 (c) (excludes federal and state highways and city streets):								
Paved streets, bridges and culverts								1,607.39
Earth and gravel streets, bridges and culverts								<u>1.56</u>
Total								1,608.95
Climate, 2000 (d):								
Altitude								500 - 800 feet
Rainfall (inches):								
Normal								33.70
Actual								36.26
Temperature (f):			High	Low				
Normal average			77.4	57.3				
Actual average			67.4	44.6				

Data Sources:

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

* Full-time employees only

DALLAS COUNTY TEXAS

Miscellaneous Statistical Data - Continued

(Unaudited)

County of Dallas:	
Total assets, all Dallas area banks - 2000 (e)	\$ 43,600,000,000
Total consumption of natural gas mcf - 2000 (f)	\$ 103,169,366
Radio and television (g):	
Radio stations	59
Television stations	15
Colleges and Universities	28

FEE OFFICE FACTS (h)

	<u>1998</u>	<u>1999</u>	<u>2000</u>
Justice of the Peace Courts:			
Employees	123	140	112
Cases	239,841	244,800	242,446
Budget	\$ 4,102,171	\$ 4,770,093	\$ 5,095,773
Fee income	\$ 1,332,448	\$ 1,431,965	\$ 1,546,290
Fine income	\$ 5,268,364	\$ 6,022,803	\$ 6,301,969
County Treasurer:			
Employees	18	18	20
Total receipts	\$ 26,341,606,866	\$ 25,877,091,312	\$ 29,696,956,521
Total disbursements	\$ 26,677,745,558	\$ 25,910,437,075	\$ 29,770,629,186
Investment earnings	\$ 17,961,344	\$ 16,483,180	\$ 16,704,149
Budget charges	\$ 740,109	\$ 865,200	\$ 1,052,280
Fee income	\$ 620,961	\$ 796,035	\$ 561,879

Data Sources:

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

DALLAS COUNTY TEXAS

Miscellaneous Statistical Data - Continued

(Unaudited)

	<u>1998</u>	<u>1999</u>	<u>2000</u>
Constables:			
Employees	205	217	199
Civil process	136,772	150,784	157,953
Budget charges	\$ 8,958,667	\$ 10,652,143	\$ 11,263,070
Fee income	\$ 5,705,692	\$ 6,473,201	\$ 6,777,838
District Clerk:			
Employees	237	240	243
Civil process cases	46,062	48,262	51,359
Criminal cases	28,356	25,943	26,170
Jurors	113,780	116,252	115,474
Budget charges	\$ 7,027,887	\$ 7,974,582	\$ 8,188,727
Fee income	\$ 4,608,042	\$ 4,606,725	\$ 5,113,324
Assessor-Collector of Taxes:			
Employees	227	229	206
Ad valorem assessment notices issued	719,795	724,845	729,154
Motor vehicle registrations	2,197,476	2,225,885	2,351,354
Budget charges	\$ 6,820,995	\$ 7,610,828	\$ 8,815,339
Collections	\$ 1,053,103,297	\$ 1,126,680,897	\$ 1,237,729,258
County Clerk:			
Employees	166	169	191
Marriage licenses	18,014	18,612	18,482
Civil suits	12,521	14,201	14,854
Probate cases	9,234	9,566	9,545
Criminal cases	74,612	64,260	62,829
Budget charges	\$ 6,200,792	\$ 7,124,616	\$ 9,699,964
Fee income	\$ 9,255,737	\$ 8,393,909	\$ 8,068,167
Sheriff:			
Employees	1,867	1,840	1,820
Daily average in county jail	6,581	6,584	6,776
Persons booked	115,288	110,179	108,909
Civil process cases	5,652	5,345	5,338
Budget charges	\$ 77,928,553	\$ 81,901,887	\$ 86,510,709
Fee income	\$ 3,747,963	\$ 2,661,361	\$ 2,591,516
Average food cost per person per day	\$1.87	\$1.79	\$1.71

Data Sources:

(h) Dallas County financial records

DALLAS COUNTY TEXAS

Miscellaneous Statistical Data - Continued

(Unaudited)

Dallas County Schools (i)

	Balance September 1, 1999	Receipts	Disbursements	Balance August 31, 2000
Operating account	\$ 1,770,011	\$ 48,492,929	\$ 44,377,586	\$ 5,885,354
Consolidated payroll account	40,000	22,026,752	22,026,752	40,000
Investments	<u>22,315,887</u>	<u>4,696,164</u>	<u>15,594,025</u>	<u>11,418,026</u>
Total	<u>\$ 24,125,898</u>	<u>\$ 75,215,845</u>	<u>\$ 81,998,363</u>	<u>\$ 17,343,380</u>

Data Sources:

(i) Dallas County School District