



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

September 13, 2018

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

	<u>Exhibits</u>
<i>Balance Sheet: Budgeted Funds as of August 31, 2018</i>	
Summary of Cash and Investments: Budgeted Funds as of August 31, 2018	A
General Fund: Funds Available Analysis for the eleven months ended August 31, 2018	B
Appropriations: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2018	C
Revenue: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2018	D
Revenue: Budget/Actual: General Fund for the eleven months ended August 31, 2018	E
<i>Balance Sheet: Funds Not Budgeted as of August 31, 2018</i>	
Summary of Cash and Investments: Funds Not Budgeted as of August 31, 2018	F
Appropriations: Funds Not Budgeted for the eleven months ended August 31, 2018	G
Revenue: Funds Not Budgeted for the eleven months ended August 31, 2018	H
<i>Summary of County Bonded Indebtedness as of August 31, 2018</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of August 31, 2018</i>	J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

for
Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF AUGUST 31, 2018

ASSETS

Cash and Investments		\$ 526,307,873
Inventories, Stock Room		2,093,479
Net Receivables - County Taxes	5,134,601	
Net Receivables - Other	<u>10,010,000</u> (a)	
Subtotal Net Receivables	15,144,601	
Due from Other Governmental Units	<u>6,633,401</u>	
Total Receivables		21,778,001
Prepayments and other assets		<u>1,079,101</u>
TOTAL ASSETS		<u><u>\$ 551,258,454</u></u>

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	19,265,901 (b)	
Due to Other Governmental Units	<u>47,349,087</u>	
TOTAL LIABILITIES		66,614,988

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		3,172,580
Projects		119,319,218
General Fund - Encumbrances		17,019,212
Projects - Encumbrances		195,149,118
Other - Encumbrances		22,174,430

UNRESERVED

General Fund		84,565,530
Other Funds		<u>43,243,379</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 551,258,454</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the fiscal year ended September 30, 2017.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF AUGUST 31, 2018

Exhibit A

FUND	BEGINNING BALANCE AUGUST 2018	ACTUAL MONTH OF AUGUST 2018	ENDING BALANCE AUGUST 2018	ENDING BALANCE AUGUST 2017
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 130,882,591	\$ (28,935,437)	\$ 101,947,154	\$ 92,589,199
00196 Major Projects	354,013,229	(6,200,769)	347,812,460	308,691,046
00205 Interest & Debt Retirement Fund	26,001,209	(19,170,221)	6,830,988	4,402,223
00466 Projected Federal Grants	13,960,529	925,461	14,885,990	17,857,366
	<u>524,857,558</u>	<u>(53,380,966)</u>	<u>471,476,592</u>	<u>423,539,834</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	28,241,428	(1,322,140)	26,919,289	21,381,575
00126 Permanent Improvement Fund	2,403,090	(71,719)	2,331,371	1,376,961
00162 Alternate Dispute Resolution	3,902,293	47,587	3,949,880	3,512,790
00168 Dallas County Historical Commission	6,877	5	6,883	9,382
00195 Major Technology Fund	15,851,455	(2,074,498)	13,776,956	10,726,372
00467 HUD Section 8	3,213,807	95,409	3,309,216	3,785,524
00468 Charter School Grants	3,065,415	65,499	3,130,915	3,016,843
00470 Law Library Fund	452,430	67,110	519,540	532,744
00471 Appellate Judicial System	792,820	94,413	887,233	612,287
	<u>57,929,615</u>	<u>(3,098,334)</u>	<u>54,831,281</u>	<u>44,954,478</u>
Total Governmental Funds Cash and Investments	<u>\$ 582,787,174</u>	<u>\$ (56,479,300)</u>	<u>\$ 526,307,873</u>	<u>\$ 468,494,312</u>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
General Government				
1010 GG-County Judge	\$ 588,371	\$ 2,038	\$ 520,163	\$ 66,170
1011 Truancy Courts	1,052,776	19,357	870,673	162,745
1020 GG-Commissioners Court Administrator	1,918,139	16,776	1,822,883	78,480
1021 GG-Operation Services-Engineering	1,723,251	285,388	1,099,233	338,630
1022 GG-Operation Services- Facilities	18,038,175	2,284,780	14,389,078	1,364,317
1023 GG-Operation Services- Comm/Central Svcs	1,063,115	149,298	791,404	122,413
1024 GG-Operations Services-Records Mgt	887,647	35,557	700,978	151,111
1027 GG-Operations-Auto Service Center	3,174,066	270,394	2,801,863	101,808
1035 GG- Tax Assessor/Collector	15,201,939	107,015	13,944,074	1,150,850
1040 Human Resource/Civil Service	5,572,727	97,218	2,507,133	2,968,377
1050 GG-County Treasurer	1,364,421	20,074	1,202,560	141,787
1060 Office of Budget and Evaluation	654,791	1,899	505,989	146,902
1070 GG-County Auditor	8,387,212	18,372	7,064,085	1,304,755
1080 GG-Purchasing	1,588,385	74,847	1,179,274	334,264
1210 Elections	7,164,434	574,193	5,696,221	894,020
Subtotal General Government	68,379,450	3,957,208	55,142,227	9,280,014
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	455,963	2,468	358,116	95,379
2060 Veterans Service	380,381	1,652	327,247	51,481
Subtotal Community Services	836,344	4,120	685,363	146,860
Law Enforcement				
3110 Executive	1,435,542	13,580	1,289,717	132,245
3113 Internal Affairs	1,020,724	1,255	969,957	49,512
3121 General Services	1,123,617	340	1,190,651	(67,374)
3122 Personnel	1,087,481	62,345	895,741	129,394
3123 Training	1,077,075	44,797	1,045,188	(12,910)
3124 Communications	2,233,531	8,084	1,749,176	476,270
3125 Fiscal	2,709,202	200,230	2,364,993	143,979
3126 Photo Lab	295,509	72,738	200,126	22,645
3128 Bonds	2,553,551	3,863	2,288,797	260,891
3129 Bailiff	10,029,004	3,202	10,827,468	(801,665)
3130 Warrants	5,167,676	6,119	5,012,850	148,707
3131 Fugitive Transportation	1,998,436	275	2,098,303	(100,142)
3132 Civil	404,348	2,787	372,617	28,944
3134 Criminal Investigation	2,705,607	28,421	2,705,406	(28,219)
3136 FLEET	244,722	-	215,634	29,088
3137 Freeway Management Program	12,073,940	81,404	11,837,515	155,021
3140 Detention Services	1,162,812	4,341	1,002,713	155,758
3141 North Tower	27,714,489	36,800	26,211,120	1,466,569
3142 West Tower	14,811,111	32,970	14,354,714	423,427
3147 Central Intake	13,271,335	31,897	12,270,301	969,137
3148 South Tower	21,677,249	14,940	20,840,905	821,403
3150 Classification and Release	10,707,896	14,300	10,692,430	1,166
3152 Central Kitchen	8,729,989	1,281,401	7,119,937	328,652
3153 Central Laundry	1,683,634	-	1,469,245	214,389
3154 Inmate Transport	11,050,232	792	11,047,992	1,447
3155 Jail Medical	10,664,613	6,936	10,424,760	232,917
Subtotal Sheriff	167,633,326	1,953,818	160,498,256	5,181,252
3210 Constable Precinct #1	2,331,190	11,717	2,095,129	224,343
3220 Constable Precinct #2	1,703,585	6,902	1,581,861	114,822
3230 Constable Precinct #3	2,041,850	17,497	1,776,747	247,606
3240 Constable Precinct #4	2,900,299	3,235	2,402,690	494,375
3250 Constable Precinct #5	1,721,779	8,031	1,648,348	65,400
Subtotal Constable	10,698,703	47,383	9,504,775	1,146,545
3311 Crime Lab	7,546,107	281,300	6,191,768	1,073,039
3312 Medical Examiner	8,364,376	361,512	7,308,412	694,452
3313 Breath Alcohol Program	287,304	18	256,774	30,512
Subtotal Institute of Forensic Sciences	16,197,786	642,830	13,756,954	1,798,003

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,145,987	144,664	976,068	25,255
3330 Public Service Program	1,367,317	15,876	1,106,885	244,555
3343 Unincorporated Area Services	487,644	43,709	392,489	51,446
Subtotal Law Enforcement	197,530,764	2,848,280	186,235,428	8,447,055
Justice Administration				
3340 Building Security	5,262,783	860,988	3,586,445	815,350
3341 Emergency Management	529,624	6,095	488,912	34,618
3342 Fire Marshal	1,457,412	250,993	1,104,936	101,482
4011 District Attorney	50,039,755	316,342	45,860,968	3,862,445
4013 Drug Court Program	459,089	551	404,817	53,721
4014 Jail Diversion	659,604	9,704	654,335	(4,435)
4015 Divert Court Department	469,904	64,199	293,067	112,638
4020 District Clerk	15,650,531	59,004	12,817,208	2,774,319
4031 County Clerk	11,427,626	165,444	9,748,755	1,513,427
4032 County Clerk-Collections	1,108,995	14,265	959,478	135,252
4033 Truancy Courts Clerks	894,431	-	873,569	20,862
4040 Public Defender	14,320,133	60,210	12,862,270	1,397,653
4051 District Court Administration	206,043	629	184,206	21,208
4056 Domestic Relations Office Administration	2,993,095	16,048	2,503,698	473,349
4060 Jury Service	2,259,452	35,374	1,888,554	335,524
4065 Grand Jury Service	226,000	-	185,454	40,546
4071 5th Court of Appeals	150,123	-	132,198	17,925
4072 First Admin. Judicial Region	253,958	-	253,957	1
4080 Court Cost Miscellaneous	306,053	129,886	407,812	(231,644)
4110 14th Civil District Court	286,218	1,600	250,669	33,949
4115 44th Civil District Court	295,584	2,263	256,857	36,464
4120 68th Civil District Court	250,291	1,541	221,354	27,396
4125 95th Civil District Court	279,272	1,679	253,755	23,838
4130 101st Civil District Court	256,092	14,128	194,904	47,060
4135 116th Civil District Court	304,140	951	238,540	64,649
4140 134th Civil District Court	339,010	2,177	274,603	62,230
4145 160th Civil District Court	308,181	2,248	240,027	65,906
4150 162nd Civil District Court	278,347	1,381	242,984	33,982
4155 191st Civil District Court	288,541	1,666	233,969	52,906
4160 192nd Civil District Court	285,649	1,576	250,792	33,280
4165 193rd Civil District Court	296,283	2,317	245,732	48,235
4170 298th Civil District Court	284,688	1,812	256,171	26,704
4175 Civil District Masters	341,523	1,559	299,788	40,176
4180 Civil Tax Court	356,308	259	324,872	31,177
4210 254th Family Court	718,953	9,140	635,520	74,294
4215 255th Family Court	739,325	6,588	672,689	60,048
4220 256th Family Court	681,736	4,973	570,234	106,530
4225 301st Family Court	680,429	6,277	578,591	95,561
4230 302nd Family Court	741,676	4,062	593,084	144,530
4235 303rd Family Court	767,818	2,229	661,023	104,566
4240 330th Family Court	705,868	2,851	622,162	80,854
4250 IV-D Court	355,872	17,901	333,856	4,115
4310 304th Juvenile Court	3,275,034	31,042	2,962,869	281,123
4320 305th Juvenile Court	3,145,183	43,612	3,011,257	90,313
4401 Criminal District Court #1	1,411,550	32,847	1,273,453	105,250
4402 Criminal District Court #2	1,052,484	46,697	933,340	72,446
4403 Criminal District Court #3	1,009,159	43,463	835,373	130,323
4404 Criminal District Court #4	924,446	36,296	802,425	85,726
4405 Criminal District Court #5	1,227,998	30,781	1,108,237	88,980
4406 Criminal District Court #6	1,054,234	10,153	1,009,307	34,774
4407 Criminal District Court #7	1,015,678	26,151	969,176	20,350
4410 194th Criminal District Court	1,155,086	37,637	1,083,291	34,158
4415 195th Criminal District Court	1,080,968	17,768	976,329	86,871
4420 203rd Criminal District Court	1,256,259	46,283	1,108,549	101,427
4425 204th Criminal District Court	1,274,483	14,207	1,161,686	98,589
4430 265th Criminal District Court	936,866	47,805	855,901	33,160
4435 282nd Criminal District Court	928,471	31,408	833,405	63,657
4440 283rd Criminal District Court	1,272,201	32,559	1,079,564	160,077

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	1,230,036	27,268	1,099,925	102,843
4450 292nd Criminal District Court	1,274,184	49,977	1,230,993	(6,787)
4455 363rd Criminal District Court	1,088,016	27,024	981,437	79,555
4460 Criminal District Magistrates	1,754,607	1,742	1,758,009	(5,143)
4461 Pretrial Release	1,697,946	157,254	1,733,504	(192,813)
4465 Staff Attorneys	639,802	8,711	521,226	109,865
4470 Criminal District Court Manager	374,942	(4,415)	372,437	6,920
4501 County Court at Law #1	443,768	1,797	383,412	58,559
4502 County Court at Law #2	710,493	1,567	370,979	337,947
4503 County Court at Law #3	450,315	1,186	406,582	42,547
4504 County Court at Law #4	495,735	904	409,856	84,976
4505 County Court at Law #5	482,121	1,277	407,172	73,671
4601 County Criminal Court #1	555,394	4,229	507,597	43,568
4602 County Criminal Court #2	762,663	4,473	678,231	79,960
4603 County Criminal Court #3	554,306	4,717	469,205	80,384
4604 County Criminal Court #4	924,848	4,749	818,250	101,849
4605 County Criminal Court #5	830,147	6,656	726,081	97,409
4606 County Criminal Court #6	716,815	5,377	628,764	82,674
4607 County Criminal Court #7	652,413	11,325	483,130	157,958
4608 County Criminal Court #8	679,192	8,151	611,417	59,623
4609 County Criminal Court #9	687,677	9,684	629,909	48,084
4610 County Criminal Court #10	623,354	10,686	564,895	47,772
4611 County Criminal Court #11	560,508	8,197	569,452	(17,141)
4615 County Criminal Court of Appeals	443,639	2,375	288,932	152,332
4616 County Criminal Court of Appeals #2	652,847	7,864	596,799	48,184
4617 County Criminal Court - Magistrate	471	234	238	-
4620 County Criminal Court Manager	264,020	3,865	261,276	(1,121)
4701 Probate Court #1	748,005	3,875	646,919	97,211
4702 Probate Court #2	851,684	5,903	766,899	78,882
4703 Probate Court #3	1,306,994	11,013	1,196,549	99,432
4704 Investigators/Court Visitor Program	993,876	35,452	916,274	42,151
4705 Probate Associates	357,229	2,907	318,655	35,668
4811 J.P- 1-1	1,069,435	14,604	920,500	134,331
4812 J.P- 1-2	695,684	16,807	588,742	90,135
4821 J.P- 2-1	652,565	12,732	581,891	57,941
4822 J.P- 2-2	678,201	1,965	636,319	39,916
4831 J.P- 3-1	863,104	2,294	736,031	124,779
4832 J.P- 3-2	788,383	4,786	643,013	140,584
4841 J.P- 4-1	711,282	4,753	636,896	69,633
4842 J P 4-2	632,671	8,042	509,661	114,968
4851 J.P- 5-1	642,211	5,275	565,846	71,090
4852 J.P- 5-2	813,094	8,416	672,548	132,130
Subtotal Justice Administration	171,891,195	3,115,324	151,513,428	17,262,442
Health and Social Services				
1110 Employee Health Clinic	498,444	17,762	426,976	53,706
2070 Welfare Assistance	3,132,141	120,901	2,744,874	266,367
5110 Juvenile Administration	21,655,934	2,848,659	16,590,028	2,217,247
5114 Juvenile-Detention Center	14,108,998	29,125	14,625,694	(545,821)
5115 Juvenile-Emergency Shelter	2,176,985	2,642	2,351,006	(176,663)
5116 Juvenile-Letot Center	3,129,663	3,997	3,189,240	(63,574)
5117 Juvenile-Youth Village	3,753,499	9,296	3,646,751	97,452
5118 Juvenile-Medlock Center	4,785,920	32,605	4,219,957	533,358
5119 Juvenile-Letot Residential Treatment Center	2,096,002	126,940	1,260,105	708,956
5210 Health Administration	1,435,099	27,185	1,263,725	144,188
5211 Environmental Health	1,665,115	195,071	1,074,643	395,401
5212 Public Health Lab	2,419,956	176,519	1,962,298	281,139
5213 Preventive Health	3,241,445	407,281	2,082,415	751,749
5214 Communicable Disease Control	673,710	13,246	394,854	265,610
5215 STD Clinic	1,768,039	158,548	1,206,418	403,073
5216 TB Clinic	2,261,282	122,749	1,589,910	548,623
5310 Budget Office Community Contracts	14,156,030	473,586	10,846,024	2,836,420
5330 CPS Program	4,372,656	1,739,064	2,593,803	39,789
Subtotal Health and Social Services	87,330,918	6,505,176	72,068,720	8,757,022

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	300,568	1,914	271,081	27,573
9910 Countywide Appropriations	14,646,035	587,188	8,287,417	5,771,430
9930 Cash Match for Grants	5,349,645	-	5,349,645	-
9940 Reserves and Contingency	2,177,138	-	-	2,177,138
Subtotal Other Operating	<u>22,473,386</u>	<u>589,102</u>	<u>13,908,143</u>	<u>7,976,141</u>
9950 Emergency Reserves	43,150,433 (a)	-	-	43,150,433
Grand Total	<u>\$ 591,592,488</u>	<u>\$ 17,019,212</u>	<u>\$ 479,553,310</u>	<u>\$ 95,019,967</u>

Budget includes encumbrances which are carried forward from FY 17 in the amount of

\$ 10,060,868.48

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 523,230,620.00	
General Fund Reserves Budget	58,301,000.00	(a)
LAB FY 18	581,531,620.00	
Carryforward	10,060,868.48	
Rounding	(0.48)	
Budget	<u>591,592,488.00</u>	
 Budget per budget funds available	 <u>591,592,488.00</u>	
	<u>\$ -</u>	

(a) Following is a reconciliation of the Initial LAB FY 18 General Fund Reserves Budget of \$58,301,000 to the current balance of \$45,514,096:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Transfer Excess Budget -Cash Match for Grants from Dept 9930	4,100,000
Miscellaneous net transfers to various departments	(10,876,203)
Budgeted Amount Expenditure budget exceeds Revenue Budget	
General Fund Revenue Budget	523,230,620
General Fund Expenditure Budget	<u>(526,255,340)</u>
	<u>(3,024,720)</u>
	<u>\$ 43,150,432</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF AUGUST 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,010,981	\$ 3,578,872	\$ 33,813,963	\$ 42,656,524
120 General Fund	591,592,488	17,019,212	41,895,320	496,572,521	95,019,967
126 Permanent Improvement Fund	3,339,242	655,216	142,802	3,056,604	282,638
162 Alternate Dispute Resolution	4,309,551	11,057	59,651	394,831	3,914,720
168 Dallas County Historical Commission	9,192	-	-	2,550	6,642
195 Major Technology Fund	44,967,763	4,207,019	4,180,623	36,694,021	8,273,743
196 Major Projects	318,341,839	190,942,099	7,561,015	260,525,990	57,815,850
205 Interest & Debt Retirement Fund	41,147,760	-	(132,625)	36,543,775	4,603,985
466 Grants	109,513,748	20,031,021	7,225,125	91,386,240	18,127,508
467 HUD Section 8	40,411,889	281,936	2,889,367	32,556,841	7,855,048
468 Charter School Grants	6,900,609	39,298	645,650	7,096,934	(196,325)
470 Law Library Fund	1,243,637	144,921	193,079	1,057,293	186,344
471 Appellate Judicial System	879,363	-	12,250	193,531	685,832
Total	<u>\$ 1,239,127,569</u>	<u>\$ 234,342,759</u>	<u>\$ 68,251,129</u>	<u>\$ 999,895,094</u>	<u>\$ 239,232,475</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY17.

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018**

Exhibit D

FUND	FY2018 BUDGET	ACTUAL MONTH OF AUGUST 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 40,257,075	\$ 2,624,274	\$ 37,764,674	\$ 2,492,401
120 General Fund	523,230,620	12,308,346	518,168,367	5,062,253
126 Permanent Improvement	3,749,361	4,139	3,791,482	(42,121)
162 Alternate Dispute	779,100	107,733	802,907	(23,807)
168 Historical Commission	-	5	45	(45)
195 Major Technology	36,053,278	28,577	36,406,783	(353,505)
196 Major Projects	77,680,874	662,727	88,244,442	(10,563,568)
205 Debt Service	36,417,252	481,917	38,396,201	(1,978,949)
466 Projected Federal Grants	75,434,446	7,577,079	81,524,589	(6,090,143)
467 HUD Section 8	33,748,589	3,064,627	31,807,971	1,940,618
468 Charter School Grants	7,295,366	649,465	7,543,582	(248,216)
470 Law Library	988,516	129,238	942,028	46,488
471 Appellate Judicial	302,153	94,413	444,730	(142,577)
TOTAL	\$ 835,936,630	\$ 27,732,541	\$ 845,837,802	\$ (9,901,172)

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF AUGUST 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ -	\$ 362,192,501	\$ (3,370,147)
Licenses, Permits and Registrations	24,850,000	81,306	23,933,182	916,818
Fines and Forfeitures	305,680	425,958	1,157,175	(851,495)
Use of Money and Property	6,553,383	727,733	6,434,444	118,939
Charges for Current Services - General Government	41,009,000	1,025,768	36,162,657	4,846,343
Charges for Current Services - Public Safety	12,370,000	1,165,749	11,800,027	569,973
Charges for Current Services - Judiciary	23,265,510	2,285,519	20,928,952	2,336,558
Reimbursements for Current Services - General Government	626,000	33,172	790,836	(164,836)
Reimbursements for Current Services - Public Safety	15,607,894	1,300,608	14,338,475	1,269,419
Reimbursements for Current Services - Judicial	6,414,769	766,685	6,994,327	(579,558)
Reimbursements for Current Services - Health	8,197,000	910,833	6,306,323	1,890,677
Intergovernmental - General Government	1,775,000	4,838	1,182,064	592,936
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	-	3,600,000	(3,600,000)
Intergovernmental - Judiciary	1,928,424	252,232	1,817,669	110,755
Intergovernmental - Health and Welfare	393,913	37,400	603,435	(209,522)
Miscellaneous	3,429,600	284,591	3,966,750	(537,150)
Interfund Transfers	17,057,093	3,005,952	15,959,550	1,097,543
TOTAL	<u>\$ 523,230,620</u>	<u>\$ 12,308,346</u>	<u>\$ 518,168,367</u>	<u>\$ 5,062,253</u>

(a) COG FY 17 funds recived after close of FY 17 plus \$600,000 received from City of Dallas.

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF AUGUST 31, 2018

ASSETS

Cash and Investments		\$ 247,892,918
Inventories, Stock Room		55,151
Net Receivables - County Taxes		-
Net Receivables - Other	7,641,000 (a)	
Subtotal Net Receivables	7,641,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	7,688,763
Prepayments and other assets		-
TOTAL ASSETS		\$ 255,636,831

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	4,770,191 (b)	
Due to Other Governmental Units	530,049	
TOTAL LIABILITIES		5,300,241

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		55,151
Projects		25,174,736
General Fund - Encumbrances		-
Projects - Encumbrances		149,626,348
Other - Encumbrances		5,630,554

UNRESERVED

General Fund		-
Other Funds		69,849,801
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 255,636,831

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the fiscal year ended September 30, 2017.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF AUGUST 31, 2018

Exhibit F

FUND	BEGINNING BALANCE AUGUST 2018	MONTH OF AUGUST 2018	ENDING BALANCE AUGUST 2018	ENDING BALANCE AUGUST 2017
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ (6,583)	\$ (6,349)	\$ (12,932)	\$ 16,322
00130 Election Fund-Special	37,511	(1,104)	36,408	35,958
00170 Return Check Collection	(4,217)	(21,489)	(25,706)	(18,681)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>522,019</u>	<u>(28,942)</u>	<u>493,077</u>	<u>528,906</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,177,015	(89,586)	2,087,429	2,212,535
00201 Technology Fund	1,116,299	13,678	1,129,977	918,802
00202 Local Government Fund	16,502,872	(302,004)	16,200,868	14,530,904
00203 Local Official Fund	9,930,914	(167,392)	9,763,522	9,208,645
00204 Record Management Fund	25,784,531	(2,556,701)	23,227,830	23,904,157
00500 Payroll	(888)	712	(176)	(1,776)
00538 DA - Check Processing	184,687	3,946	188,633	152,396
00547 DA - State Forfeitures/Other	146,959	241	147,200	150,831
00704 Unallocated Tax	17,661,193	926,295	18,587,488	1,480,486
	<u>73,503,582</u>	<u>(2,170,812)</u>	<u>71,332,770</u>	<u>52,556,980</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	394,310	-	394,310	479,703
00440 Tax Notes Series 2013	10,914,385	-	10,914,385	10,914,385
00441 Combination Tax and Parking Series 2016	161,548,242	(5,726,959)	155,821,283	180,847,694
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>173,740,221</u>	<u>(5,726,959)</u>	<u>168,013,262</u>	<u>193,125,066</u>
Road Funds:				
00414 1995 Road Bond Fund	17,923	(11,500)	6,423	42,705
00418 Road Bond Series 1996	128,946	-	128,946	128,946
00424 Unlimited Tax Road Bonds Series	3,342,373	-	3,342,373	2,922,813
00427 Unlimited Tax Refunding & Improv	4,154,622	(145,477)	4,009,146	5,249,955
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00492 1992 Road Bond Fund	146,221	-	146,221	138,348
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>8,210,786</u>	<u>(156,977)</u>	<u>8,053,809</u>	<u>8,903,467</u>
Total Governmental Funds Cash and Investments	<u>\$ 255,976,607</u>	<u>\$ (8,083,690)</u>	<u>\$ 247,892,918</u>	<u>\$ 255,114,419</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF AUGUST 2018	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	6,349	28,874
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>6,349</u>	<u>28,874</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	122,875	147,190	661,747
00201 Technology Fund	-	-	-
00202 Local Government Fund	1,797,037	219,486	8,972,112
00203 Local Official Fund	2,260,520	903,652	7,440,762
00204 Record Management Fund	1,450,122	3,573,130	11,245,630
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	1,358	34,916
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	5,725
00704 Unallocated Tax	-	531	-
	<u>5,630,554</u>	<u>4,845,346</u>	<u>28,360,892</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	-
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	146,060,519	5,896,487	169,070,970
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>146,129,206</u>	<u>5,896,487</u>	<u>169,139,657</u>
Road Funds:			
00414 1995 Road Bond Fund	4,804	11,500	41,087
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	3,485,954	254,146	4,972,547
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>3,497,141</u>	<u>265,646</u>	<u>5,020,017</u>
Subtotal road funds	<u>3,497,141</u>	<u>265,646</u>	<u>5,020,017</u>
Subtotal capital project funds	<u>149,626,348</u>	<u>6,162,133</u>	<u>174,159,674</u>
Total	<u>\$ 155,257,374</u>	<u>\$ 11,013,829</u>	<u>\$ 202,549,440</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2018

Exhibit H

FUND	ACTUAL MONTH OF AUGUST 2018	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(21,489)	(23,091)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(21,489)</u>	<u>(23,091)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	30,768	491,631
00201 Technology Fund	13,678	193,285
00202 Local Government Fund	204,346	10,885,485
00203 Local Official Fund	430,464	5,613,166
00204 Record Management Fund	1,057,970	8,715,438
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	5,304	66,012
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	241	1,830
00704 Unallocated Tax	-	-
	<u>1,742,769</u>	<u>25,966,847</u>
Capital Project Funds (a):		
Permanent Improvement Funds:		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
Road Funds:		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	419,561
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>419,561</u>
Total	<u>\$ 1,721,280</u>	<u>\$ 26,363,317</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

**DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF AUGUST 31, 2018**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2019	\$ 20,770,000	\$ 8,083,775	\$ 28,853,775
2020	21,050,000	7,076,225	28,126,225
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 172,265,000</u>	<u>\$ 49,480,300</u>	<u>\$ 221,745,300</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF AUGUST 31, 2018

Exhibit J

FUND	BEGINNING BALANCE AUGUST 2018	ACTUAL MONTH OF AUGUST 2018	ENDING BALANCE AUGUST 2018	ENDING BALANCE AUGUST 2017
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 8,650,873	\$ (2,549,512)	\$ 6,101,360	\$ 6,493,066
00166 State Report Interest Fund	882,275	1,449,019	2,331,294	2,340,227
00501 County Clerk-Special	10,114,435	(82,604)	10,031,831	8,746,778
00502 County Clerk-Trust	19,843,849	87,801	19,931,650	18,794,040
00503 District Clerk-Special	8,365,052	(671,493)	7,693,559	7,383,835
00504 District Clerk-Trust	28,357,840	222,575	28,580,416	26,120,189
00505 Sheriff-Special	304,134	(113,901)	190,233	204,801
00506 County Clerk Special Trust Fund	22,576,842	2,913,795	25,490,637	19,646,353
00532 Escrow Fund	15,686,213	2,133	15,688,346	17,694,104
00537 Youth Village Special Fund	522	0	522	521
00542 DA - Police Agencies	37,479	61	37,540	37,016
00543 Adult Probation-Restitution	2,884,305	39,604	2,923,909	2,579,447
00544 DA - Attorney General	27,170	45	27,215	26,835
00545 DA - Unadjudicated-Gambling	59,268	97	59,365	58,535
00546 DA - Forfeitures-Narcotics	29,752	3,137	32,889	181,582
00550 Justice of the Peace 1-1 Special	527,177	(792)	526,385	563,595
00551 Justice of the Peace 1-2 Special	135,389	(394)	134,995	149,990
00553 Justice of the Peace 3-3 Special	69,866	1,976	71,843	74,164
00554 Justice of the Peace 2-1 Special	405,840	-	405,840	406,905
00555 Justice of the Peace 2-2 Special	63,305	(1,224)	62,081	73,375
00556 Justice of the Peace 3-1 Special	20,155	506	20,661	14,747
00557 Justice of the Peace 3-2 Special	159,723	10	159,733	161,535
00559 Justice of the Peace 4-1 Special	50,338	-	50,338	47,760
00560 Justice of the Peace 4-2 Special	2,374	(187)	2,188	3,644
00561 Justice of the Peace 5-1 Special	20,560	185	20,745	23,038
00562 Justice of the Peace 5-2 Special	273,208	969	274,177	280,792
00570 Dallas County Housing Fin.	64,374	105	64,479	63,487
00571 Dallas County Housing Fin.	986,319	1,650	987,969	974,038
00580 Constable 1 Special Fund No. 580	52,998	(5,669)	47,329	11,109
00581 Constable 2 Special Fund No. 581	3,102	-	3,102	2,892
00582 Constable 3 Special Fund No. 582	8,046	(1,440)	6,606	7,897
00584 Constable 4 Special Fund No. 584	18,116	-	18,116	16,816
00586 Constable 5 Special Fund No. 586	64,972	(30,054)	34,918	31,209
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	70,318	70,925	141,243	172,324
00807 District Attorney Check Collection	518,651	-	518,651	495,890
00808 Child Support Clearing	83,033	(72,769)	10,264	11,972
Total Fiduciary and Agency Cash and Investments	\$ 121,417,936	\$ 1,264,555	\$ 122,682,491	\$ 113,894,569