



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

February 20, 2019

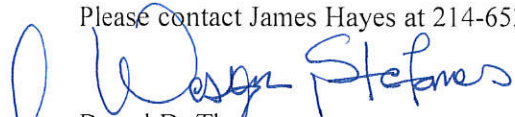
The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

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 January 31, 2019</i>	
Summary of Cash and Investments: Budgeted Funds as of January 31, 2019	A
General Fund: Funds Available Analysis for the four months ended January 31, 2019	B
Appropriations: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2019	C
Revenue: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2019	D
Revenue: Budget/Actual: General Fund for the four months ended January 31, 2019	E
<i>Balance Sheet: Funds Not Budgeted as of January 31, 2019</i>	
Summary of Cash and Investments: Funds Not Budgeted as of January 31, 2019	F
Appropriations: Funds Not Budgeted for the four months ended January 31, 2019	G
Revenue: Funds Not Budgeted for the four months ended January 31, 2019	H
<i>Summary of County Bonded Indebtedness as of January 31, 2019</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of January 31, 2019</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.


Darryl D. Thomas
County Auditor
DT/jh

DT/jh
cc: County Treasurer

DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JANUARY 31, 2019

ASSETS

Cash and Investments		\$ 782,091,671
Inventories, Stock Room		2,135,237
Net Receivables - County Taxes	88,453,555	
Net Receivables - Other	<u>10,010,000 (a)</u>	
Subtotal Net Receivables	98,463,555	
Due from Other Governmental Units	<u>7,716,622</u>	
Total Receivables		106,180,177
Prepayments and other assets		<u>2,579,171</u>
TOTAL ASSETS		<u><u>\$ 892,986,256</u></u>

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	41,425,299 (b)	
Due to Other Governmental Units	<u>45,043,021</u>	
TOTAL LIABILITIES		86,468,319

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		4,714,408
Projects		194,837,445
General Fund - Encumbrances		30,820,858
Projects - Encumbrances		188,781,225
Other - Encumbrances		17,727,918

UNRESERVED

General Fund		300,665,896
Other Funds		<u>68,970,185</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 892,986,256</u></u>

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

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

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF JANUARY 31, 2019

Exhibit A

FUND	BEGINNING BALANCE JANUARY 2019	ACTUAL MONTH OF JANUARY 2019	ENDING BALANCE JANUARY 2019	ENDING BALANCE JANUARY 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 110,039,564	\$ 187,313,829	\$ 297,353,393	\$ 274,427,416
00196 Major Projects	352,820,639	38,264,880	391,085,520	358,870,849
00205 Interest & Debt Retirement Fund	9,666,652	(9,352,388)	314,265	20,660,013
00466 Projected Federal Grants	9,457,233	1,474,138	10,931,371	14,565,060
	<u>481,984,089</u>	<u>217,700,460</u>	<u>699,684,548</u>	<u>668,523,338</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	27,562,239	1,573,085	29,135,324	23,116,637
00126 Permanent Improvement Fund	3,405,452	1,888,104	5,293,556	3,396,449
00162 Alternate Dispute Resolution	4,083,026	58,876	4,141,902	3,640,022
00168 Dallas County Historical Commission	6,400	4	6,404	8,895
00195 Major Technology Fund	17,138,590	19,018,627	36,157,217	30,778,823
00467 HUD Section 8	3,453,362	(56,636)	3,396,726	3,270,713
00468 Charter School Grants	3,013,953	(77,317)	2,936,636	2,846,365
00470 Law Library Fund	404,812	35,207	440,019	382,119
00471 Appellate Judicial System	897,406	1,932	899,337	798,216
	<u>59,965,240</u>	<u>22,441,883</u>	<u>82,407,123</u>	<u>68,238,239</u>
Total Governmental Funds Cash and Investments	<u>\$ 541,949,329</u>	<u>\$ 240,142,342</u>	<u>\$ 782,091,671</u>	<u>\$ 736,761,577</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

(b) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2018.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
General Government				
1010 GG-County Judge	\$ 610,829	\$ 1,688	\$ 185,143	\$ 423,997
1011 Truancy Courts	715,176	70,353	246,515	398,309
1020 GG-Commissioners Court Administrator	2,092,256	28,191	560,264	1,503,801
1021 GG-Operation Services-Engineering	1,306,292	317,976	220,385	767,931
1022 GG-Operation Services- Facilities	18,465,932	4,323,883	4,668,845	9,473,204
1023 GG-Operation Services- Comm/Central Svcs	1,439,275	181,580	525,075	732,621
1024 GG-Operations Services-Records Mgt	881,226	70,329	253,628	557,269
1027 GG-Operations-Auto Service Center	4,181,705	2,455,371	723,903	1,002,432
1035 GG- Tax Assessor/Collector	15,339,128	146,918	4,727,913	10,464,296
1040 Human Resource/Civil Service	5,380,377	350,100	988,244	4,042,032
1050 GG-County Treasurer	1,395,835	18,360	448,112	929,362
1060 Office of Budget and Evaluation	670,212	1,404	186,088	482,719
1070 GG-County Auditor	8,762,464	20,022	2,736,381	6,006,061
1080 GG-Purchasing	1,737,965	13,966	405,681	1,318,317
1082 Small Business Enterprise SBE	622,191	8,819	228,743	384,629
1210 Elections	7,667,650	1,152,369	4,099,019	2,416,262
Subtotal General Government	<u>71,268,511</u>	<u>9,161,329</u>	<u>21,203,940</u>	<u>40,903,242</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	470,912	5,870	126,860	338,181
2060 Veterans Service	382,396	807	101,690	279,899
Subtotal Community Services	<u>853,307</u>	<u>6,677</u>	<u>228,550</u>	<u>618,080</u>
Law Enforcement				
3110 Executive	1,504,575	75,940	433,919	994,716
3113 Internal Affairs	1,044,380	14,215	338,384	691,780
3121 General Services	1,176,402	770	376,528	799,103
3122 Personnel	1,123,810	30,923	328,471	764,416
3123 Training	1,038,855	40,510	408,933	589,412
3124 Communications	1,964,824	20,442	662,859	1,281,523
3125 Fiscal	3,005,733	380,611	878,726	1,746,396
3126 Photo Lab	292,199	17,724	80,779	193,696
3128 Bonds	2,656,098	23,134	796,204	1,836,760
3129 Bailiff	10,599,530	5,264	3,752,882	6,841,385
3130 Warrants	5,152,489	19,830	1,694,694	3,437,965
3131 Fugitive Transportation	2,039,560	2,138	738,547	1,298,875
3132 Civil	423,431	4,356	148,815	270,260
3134 Criminal Investigation	3,121,102	45,801	1,134,113	1,941,188
3136 FLEET	243,841	10,832	70,841	162,168
3137 Freeway Management Program	12,249,694	92,657	4,062,225	8,094,812
3140 Detention Services	1,248,340	9,628	376,697	862,015
3141 North Tower	28,249,196	58,352	10,181,389	18,009,455
3142 West Tower	14,722,806	38,550	5,248,364	9,435,892
3147 Central Intake	13,838,980	52,472	4,385,259	9,401,248
3148 South Tower	21,921,154	241,974	7,597,116	14,082,063
3150 Classification and Release	21,258,329	64,787	7,700,203	13,493,339
3152 Central Kitchen	9,314,864	990,185	2,562,884	5,761,795
3153 Central Laundry	1,766,837	-	543,102	1,223,735
3154 Inmate Transport	396	300	-	96
3155 Jail Medical	11,299,391	18,824	3,907,982	7,372,586
Subtotal Sheriff	<u>171,256,814</u>	<u>2,260,218</u>	<u>58,409,918</u>	<u>110,586,678</u>
3210 Constable Precinct #1	2,260,388	16,431	767,129	1,476,828
3220 Constable Precinct #2	1,602,119	11,611	537,803	1,052,706
3230 Constable Precinct #3	1,890,187	9,879	643,271	1,237,038
3240 Constable Precinct #4	2,165,335	17,063	850,101	1,298,170
3250 Constable Precinct #5	1,465,393	19,026	498,920	947,447
Subtotal Constable	<u>9,383,422</u>	<u>74,010</u>	<u>3,297,224</u>	<u>6,012,189</u>
3311 Crime Lab	8,658,944	673,901	2,304,859	5,680,183
3312 Medical Examiner	8,236,086	659,008	2,395,594	5,181,484
3313 Breath Alcohol Program	295,374	645	94,021	200,708
Subtotal Institute of Forensic Sciences	<u>17,190,404</u>	<u>1,333,554</u>	<u>4,794,474</u>	<u>11,062,376</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	655,789	378,062	665,816
3330 Public Service Program	1,341,607	51,440	389,003	901,164
3343 Unincorporated Area Services	480,663	43,064	108,968	328,631
Subtotal Law Enforcement	201,352,577	4,418,075	67,377,648	129,556,854
Justice Administration				
3340 Building Security	4,995,544	1,259,387	1,069,411	2,666,746
3341 Emergency Management	550,548	18,981	187,709	343,859
3342 Fire Marshal	1,399,866	472,149	295,270	632,447
4011 District Attorney	52,946,578	669,970	16,950,462	35,326,146
4013 Drug Court Program	431,764	506	128,222	303,037
4014 Jail Diversion	547,964	5,566	142,371	400,027
4015 Divert Court Department	472,584	62,757	94,693	315,134
4020 District Clerk	15,765,576	66,386	4,479,632	11,219,558
4031 County Clerk	11,826,993	196,141	3,633,314	7,997,538
4032 County Clerk-Collections	1,136,113	22,095	346,401	767,617
4033 Truancy Courts Clerks	616,218	-	205,266	410,952
4040 Public Defender	15,431,356	104,923	4,864,863	10,461,570
4051 District Court Administration	215,188	584	65,730	148,875
4056 Domestic Relations Office Administration	3,045,903	25,695	940,761	2,079,447
4060 Jury Service	2,291,307	127,425	580,319	1,583,563
4065 Grand Jury Service	226,000	-	73,980	152,020
4071 5th Court of Appeals	150,287	-	45,810	104,477
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	8,369,278	72,445	96,150	8,200,683
4110 14th Civil District Court	295,092	3,271	92,643	199,178
4115 44th Civil District Court	298,533	3,186	91,498	203,849
4120 68th Civil District Court	270,859	9,113	81,805	179,941
4125 95th Civil District Court	296,449	2,666	88,660	205,123
4130 101st Civil District Court	263,708	9,601	86,428	167,679
4135 116th Civil District Court	293,740	957	93,157	199,626
4140 134th Civil District Court	361,233	3,690	104,064	253,480
4145 160th Civil District Court	307,677	3,595	63,425	240,657
4150 162nd Civil District Court	288,020	3,343	86,590	198,086
4155 191st Civil District Court	301,589	2,551	87,690	211,347
4160 192nd Civil District Court	295,214	4,038	91,963	199,214
4165 193rd Civil District Court	290,599	3,202	115,504	171,892
4170 298th Civil District Court	297,660	1,306	91,985	204,369
4175 Civil District Masters	352,585	1,572	107,509	243,504
4180 Civil Tax Court	353,669	619	111,128	241,922
4210 254th Family Court	675,347	10,794	216,782	447,771
4215 255th Family Court	636,101	8,154	198,552	429,396
4220 256th Family Court	620,188	7,373	190,342	422,473
4225 301st Family Court	659,806	6,401	192,636	460,769
4230 302nd Family Court	647,895	5,932	190,009	451,954
4235 303rd Family Court	620,881	3,473	202,023	415,385
4240 330th Family Court	672,765	4,157	198,641	469,967
4250 IV-D Court	333,131	55,521	109,206	168,404
4310 304th Juvenile Court	2,394,245	41,314	869,863	1,483,068
4320 305th Juvenile Court	2,227,768	92,371	694,382	1,441,015
4401 Criminal District Court #1	794,011	14,022	345,932	434,057
4402 Criminal District Court #2	788,104	35,667	237,793	514,645
4403 Criminal District Court #3	754,622	70,696	192,914	491,012
4404 Criminal District Court #4	606,456	39,786	193,529	373,141
4405 Criminal District Court #5	730,348	28,102	232,889	469,357
4406 Criminal District Court #6	742,008	24,505	246,371	471,133
4407 Criminal District Court #7	721,785	27,513	284,416	409,856
4410 194th Criminal District Court	750,283	34,863	298,539	416,881
4415 195th Criminal District Court	762,699	23,638	333,677	405,385
4420 203rd Criminal District Court	804,006	59,691	339,671	404,643
4425 204th Criminal District Court	783,984	38,371	257,617	487,995
4430 265th Criminal District Court	670,540	46,053	238,274	386,213
4435 282nd Criminal District Court	666,954	27,065	271,770	368,118
4440 283rd Criminal District Court	759,833	41,294	232,402	486,137

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
4445 291st Criminal District Court	749,300	44,742	226,876	477,682
4450 292nd Criminal District Court	763,928	46,710	299,079	418,139
4455 363rd Criminal District Court	566,894	46,642	271,484	248,768
4460 Criminal District Magistrates	2,087,510	3,691	686,069	1,397,751
4461 Pretrial Release	2,738,187	299,816	810,849	1,627,521
4465 Staff Attorneys	690,398	24,016	205,007	461,376
4470 Criminal District Court Manager	348,490	16,284	119,171	213,035
4501 County Court at Law #1	459,197	6,277	139,762	313,158
4502 County Court at Law #2	472,532	1,504	148,583	322,444
4503 County Court at Law #3	465,633	4,183	142,704	318,746
4504 County Court at Law #4	478,196	1,140	143,849	333,207
4505 County Court at Law #5	492,604	1,678	143,625	347,302
4601 County Criminal Court #1	559,706	3,402	180,901	375,403
4602 County Criminal Court #2	669,986	5,780	232,349	431,857
4603 County Criminal Court #3	471,554	3,683	132,108	335,762
4604 County Criminal Court #4	630,653	5,459	289,024	336,169
4605 County Criminal Court #5	631,104	6,530	219,905	404,669
4606 County Criminal Court #6	610,523	5,407	193,769	411,346
4607 County Criminal Court #7	507,112	26,627	148,338	332,147
4608 County Criminal Court #8	621,048	11,776	196,180	413,091
4609 County Criminal Court #9	666,931	5,751	202,171	459,010
4610 County Criminal Court #10	579,317	9,946	197,159	372,211
4611 County Criminal Court #11	639,899	8,088	174,767	457,044
4615 County Criminal Court of Appeals	397,186	1,702	100,996	294,488
4616 County Criminal Court of Appeals #2	624,049	3,588	240,835	379,626
4617 County Criminal Court - Magistrate	487	268	131	87
4620 County Criminal Court Manager	310,480	9,649	94,180	206,650
4701 Probate Court #1	749,773	6,530	241,840	501,403
4702 Probate Court #2	830,667	8,053	274,969	547,645
4703 Probate Court #3	1,412,484	12,486	392,572	1,007,426
4704 Investigators/Court Visitor Program	1,015,761	16,898	258,567	740,297
4705 Probate Associates	359,514	4,739	118,560	236,214
4811 J.P- 1-1	1,086,426	21,295	321,367	743,763
4812 J.P- 1-2	722,026	23,264	215,043	483,718
4821 J.P- 2-1	687,641	17,889	220,235	449,517
4822 J.P- 2-2	743,668	21,438	211,638	510,592
4831 J.P- 3-1	846,811	3,984	255,160	587,667
4832 J.P- 3-2	760,494	4,836	218,589	537,069
4841 J.P- 4-1	722,573	16,448	223,828	482,297
4842 J.P- 4-2	612,335	15,262	145,613	451,460
4851 J.P- 5-1	663,475	10,486	207,231	445,758
4852 J.P- 5-2	817,218	6,070	232,746	578,402
Subtotal Justice Administration	175,163,239	4,698,495	51,840,475	118,624,269
Health and Social Services				
1110 Employee Health Clinic	515,459	20,686	151,570	343,203
2070 Welfare Assistance	3,093,460	95,944	894,070	2,103,446
5110 Juvenile Administration	22,356,278	3,812,959	6,414,531	12,128,788
5114 Juvenile-Detention Center	17,646,764	70,485	5,012,883	12,563,397
5115 Juvenile-Emergency Shelter	2,694,758	4,536	706,129	1,984,092
5116 Juvenile-Letot Center	3,549,364	13,167	1,055,648	2,480,549
5117 Juvenile-Youth Village	4,302,723	34,211	1,256,245	3,012,268
5118 Juvenile-Medlock Center	5,057,488	12,627	1,551,003	3,493,857
5119 Juvenile-Letot Residential Treatment Center	2,360,198	19,751	660,071	1,680,377
5210 Health Administration	1,352,287	54,355	358,978	938,955
5211 Environmental Health	1,686,803	54,599	297,056	1,335,148
5212 Public Health Lab	2,597,682	333,510	648,814	1,615,358
5213 Preventive Health	3,411,674	458,837	644,607	2,308,231
5214 Communicable Disease Control	705,295	49,804	217,073	438,418
5215 STD Clinic	2,093,020	222,489	504,820	1,365,710
5216 TB Clinic	2,222,539	170,147	602,464	1,449,928
5218 HHS - Finance Admin	726,640	-	141,707	584,933
5310 Budget Office Community Contracts	12,416,333	2,547,776	2,962,775	6,905,782
5330 CPS Program	4,379,868	3,435,253	816,382	128,233
Subtotal Health and Social Services	93,168,634	11,411,136	24,896,826	56,860,672

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	248,582	6,830	74,803	166,950
9910 Countywide Appropriations	11,078,818	1,118,317	2,905,232	7,055,269
9930 Cash Match for Grants	5,649,645	-	-	5,649,645
9940 Reserves and Contingency	4,119,591	-	-	4,119,591
Subtotal Other Operating	<u>21,096,635</u>	<u>1,125,147</u>	<u>2,980,034</u>	<u>16,991,455</u>
9950 Emergency Reserves	56,355,497 (a)	-	-	56,355,497
Grand Total	<u>\$ 619,258,401</u>	<u>\$ 30,820,858</u>	<u>\$ 168,527,474</u>	<u>\$ 419,910,069</u>

Budget includes encumbrances which are carried forward from FY 18 in the amount of

\$ 10,431,662.73

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 553,011,089.00	
General Fund Reserves Budget	55,815,650.00	(a)
LAB FY 19	608,826,739.00	
Carryforward encumbrances	10,431,662.73	
Rounding	(0.25)	
Budget LAB FY 19	<u>619,258,401.48</u>	
Budget per budget funds available	<u>619,258,401.48</u>	
	<u>\$ -</u>	

(a) Following is a reconciliation of the Initial LAB FY 19 General Fund Reserves Budget of \$55,815,650 to the current funds available balance:

General Fund Reserves Budget	\$ 55,815,650
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	553,011,089
General Fund Expenditure Budget	<u>(550,963,800)</u>
	2,047,289
Emergency reserves - LAB 19 budget	57,862,939
Miscellaneous transfers to various departments	<u>(1,507,442)</u>
	<u>\$ 56,355,497</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF JANUARY 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,380,810	\$ 3,845,105	\$ 12,625,897	\$ 46,585,593
120 General Fund	619,258,401	30,820,858	45,233,738	199,348,333	419,910,069
126 Permanent Improvement Fund	4,349,886	1,247,041	143,895	1,697,540	2,652,346
162 Alternate Dispute Resolution	4,835,064	11,823	17,254	182,467	4,652,597
168 Dallas County Historical Commission	4,450	-	-	-	4,450
195 Major Technology Fund	45,468,410	6,684,105	2,862,918	16,961,411	28,506,998
196 Major Projects	330,751,996	182,097,120	5,547,524	202,796,797	127,955,199
205 Interest & Debt Retirement Fund	33,460,010	-	9,691,638	9,691,638	23,768,373
466 Grants	87,979,257	14,108,362	6,668,781	34,193,790	53,785,468
467 HUD Section 8	43,559,599	469,252	3,500,823	15,864,894	27,694,705
468 Charter School Grants	7,086,866	250,137	642,025	2,760,314	4,326,552
470 Law Library Fund	1,236,090	260,494	103,443	598,188	637,902
471 Appellate Judicial System	1,285,566	-	19,460	77,184	1,208,382
Total	<u>\$ 1,238,487,085</u>	<u>\$ 237,330,002</u>	<u>\$ 78,276,603</u>	<u>\$ 496,798,452</u>	<u>\$ 741,688,633</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY18.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

Exhibit D

FUND	FY2019 BUDGET	ACTUAL MONTH OF JANUARY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 32,059,673	\$ 5,116,144	\$ 12,308,419	\$ 19,751,254
120 General Fund	553,011,089	212,403,383	396,917,541	156,093,548
126 Permanent Improvement	4,106,874	2,020,284	3,641,169	465,705
162 Alternate Dispute	882,792	76,539	315,571	567,221
168 Historical Commission	-	4	11	(11)
195 Major Technology	43,785,090	21,670,821	39,182,025	4,603,065
196 Major Projects	99,891,709	44,568,277	87,105,309	12,786,400
205 Debt Service	29,773,961	339,250	2,541,056	27,232,905
466 Projected Federal Grants	85,899,034	8,112,019	23,786,475	62,112,559
467 HUD Section 8	36,250,473	3,143,693	12,442,418	23,808,055
468 Charter School Grants	8,368,081	539,991	2,337,144	6,030,937
470 Law Library	1,010,903	88,159	328,744	682,159
471 Appellate Judicial	418,342	20,080	101,243	317,099
TOTAL	\$ 895,458,021	\$ 298,098,644	\$ 581,007,125	\$ 314,450,896

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF JANUARY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 191,901,026	\$ 343,999,962	\$ 41,223,476
Licenses, Permits and Registrations	25,150,000	116,603	206,303	24,943,697
Fines and Forfeitures	319,000	(622,436)	396,037	(77,037)
Use of Money and Property	7,393,783	608,663	2,387,942	5,005,841
Charges for Current Services - General Government	42,705,500	14,073,799	24,166,065	18,539,435
Charges for Current Services - Public Safety	12,883,463	1,108,066	4,341,680	8,541,783
Charges for Current Services - Judiciary	22,471,110	1,804,671	6,478,720	15,992,390
Reimbursements for Current Services - General Government	652,000	34,657	159,517	492,483
Reimbursements for Current Services - Public Safety	16,392,316	1,174,952	4,682,328	11,709,988
Reimbursements for Current Services - Judicial	5,892,077	93,115	1,656,439	4,235,638
Reimbursements for Current Services - Health	7,798,900	117,533	1,751,465	6,047,435
Intergovernmental - General Government	1,595,000	190,362	980,806	614,194
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	130,186	883,526	1,101,474
Intergovernmental - Health and Welfare	850,000	19,538	101,938	748,062
Miscellaneous	3,124,650	347,119	1,772,371	1,352,279
Interfund Transfers	18,174,851	1,305,529	2,352,443	15,822,408
TOTAL	<u>\$ 553,011,088</u>	<u>\$ 212,403,383</u>	<u>\$ 396,917,541</u>	<u>\$ 156,093,547</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF JANUARY 31, 2019

ASSETS		
Cash and Investments		\$ 119,587,588
Inventories, Stock Room		48,040
Net Receivables - County Taxes	-	
Net Receivables - Other	7,641,000 (a)	
Subtotal Net Receivables	7,641,000	
Due from Other Governmental Units	163,024	
Total Receivables	163,024	7,804,024
Prepayments and other assets		66,489
TOTAL ASSETS		\$ 127,506,141
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,918,118 (b)	
Due to Other Governmental Units	529,763	
TOTAL LIABILITIES		4,447,881
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		114,529
Projects		20,891,323
General Fund - Encumbrances		-
Projects - Encumbrances		135,507,723
Other - Encumbrances		6,779,877
 UNRESERVED		
General Fund		-
Other Funds		(40,235,193)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 127,506,141

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

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

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF JANUARY 31, 2019

Exhibit F

FUND	BEGINNING BALANCE JANUARY 2019	MONTH OF JANUARY 2019	ENDING BALANCE JANUARY 2019	ENDING BALANCE JANUARY 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 16,484	\$ (16,088)	\$ 396	\$ 17,031
00130 Election Fund-Special	39,665	(330)	39,335	35,988
00170 Return Check Collection	(35,339)	(8,150)	(43,489)	(9,815)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>516,118</u>	<u>(24,568)</u>	<u>491,550</u>	<u>538,511</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,294,261	4,759	2,299,021	2,230,556
00201 Technology Fund	1,192,519	11,705	1,204,224	1,005,047
00202 Local Government Fund	14,528,271	2,118,528	16,646,799	18,419,758
00203 Local Official Fund	8,798,972	(26,425)	8,772,547	9,196,041
00204 Record Management Fund	25,104,642	406,260	25,510,902	22,915,795
00500 Payroll	2,505	91,544	94,049	(1,675)
00538 DA - Check Processing	190,730	1,914	192,645	171,878
00547 DA - State Forfeitures/Other	139,801	36,830	176,630	148,009
00704 Unallocated Tax	(55,848,751)	(37,049,996)	(92,898,748)	70,989,855
	<u>(3,597,051)</u>	<u>(34,404,880)</u>	<u>(38,001,931)</u>	<u>125,075,264</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	394,310
00440 Tax Notes Series 2013	10,914,385	-	10,914,385	10,914,385
00441 Combination Tax and Parking Series 2016	141,171,057	(3,422,701)	137,748,356	172,863,707
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>153,363,036</u>	<u>(3,422,701)</u>	<u>149,940,335</u>	<u>185,055,686</u>
Road Funds:				
00414 1995 Road Bond Fund	6,423	-	6,423	29,644
00418 Road Bond Series 1996	128,946	-	128,946	128,946
00424 Unlimited Tax Road Bonds Series	2,881,339	-	2,881,339	3,342,373
00427 Unlimited Tax Refunding & Improv	3,592,795	(18,789)	3,574,006	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	146,221
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>7,176,424</u>	<u>(18,789)</u>	<u>7,157,634</u>	<u>9,317,839</u>
Total Governmental Funds Cash and Investments	<u>\$ 157,458,526</u>	<u>\$ (37,870,939)</u>	<u>\$ 119,587,588</u>	<u>\$ 319,987,300</u>

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

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF JANUARY 2019	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	-	16,088	(10,384)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>16,088</u>	<u>(10,384)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	56,817	36,327	135,414
00201 Technology Fund	-	-	-
00202 Local Government Fund	3,675,470	536,187	4,801,953
00203 Local Official Fund	1,402,232	651,780	3,742,381
00204 Record Management Fund	1,645,358	491,421	2,549,216
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	528	42,005
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	8,430
00704 Unallocated Tax	-	-	-
	<u>6,779,877</u>	<u>1,716,244</u>	<u>11,279,398</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	132,141,230	329,864	144,566,267
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>132,209,917</u>	<u>329,864</u>	<u>144,634,954</u>
Road Funds:			
00414 1995 Road Bond Fund	4,804	-	4,804
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	3,286,618	19,981	3,407,624
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>3,297,806</u>	<u>19,981</u>	<u>3,418,811</u>
Subtotal road funds	<u>3,297,806</u>	<u>19,981</u>	<u>3,418,811</u>
Subtotal capital project funds	<u>135,507,723</u>	<u>349,845</u>	<u>148,053,765</u>
Total	<u>\$ 142,287,600</u>	<u>\$ 2,082,177</u>	<u>\$ 159,322,779</u>

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

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

This statement should be read in conjunction with the accompanying Balance Sheet - Funds Not Budgeted.

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019

Exhibit H

FUND	ACTUAL MONTH OF JANUARY 2019	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(8,150)	(9,071)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(8,150)</u>	<u>(9,071)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	27,356	250,787
00201 Technology Fund	11,706	65,162
00202 Local Government Fund	2,543,177	3,261,351
00203 Local Official Fund	375,765	1,457,577
00204 Record Management Fund	807,771	2,654,722
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	2,442	36,222
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	36,830	37,367
00704 Unallocated Tax	-	372,852
	<u>3,805,047</u>	<u>8,136,040</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	-	-
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>-</u>
Total	<u>\$ 3,796,897</u>	<u>\$ 8,126,969</u>

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

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such supplementary information as needed. This financial statement is subject to change pending ad required to finalize the closing of the fiscal year ended September 30, 2018.

This statement should be read in conjunction with the accompanying Balance Sheet - Funds Not Budgeted.

**DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF JANUARY 31, 2019**

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 JANUARY 31, 2019

Exhibit J

FUND	BEGINNING BALANCE JANUARY 2019	ACTUAL MONTH OF JANUARY 2019	ENDING BALANCE JANUARY 2019	ENDING BALANCE JANUARY 2018
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 10,112,870	\$ (1,841,139)	\$ 8,271,730	\$ 6,623,696
00166 State Report Interest Fund	3,105,132	(2,055,056)	1,050,076	1,194,595
00501 County Clerk-Special	10,869,820	749,351	11,619,171	9,587,548
00502 County Clerk-Trust	20,186,824	132,152	20,318,977	19,281,064
00503 District Clerk-Special	8,201,005	(32,881)	8,168,124	6,808,951
00504 District Clerk-Trust	28,933,053	(2,646,274)	26,286,779	25,070,467
00505 Sheriff-Special	238,152	(7,660)	230,492	291,906
00506 County Clerk Special Trust Fund	28,588,500	(56,367)	28,532,134	21,980,360
00532 Escrow Fund	15,472,981	(97,764)	15,375,217	15,752,161
00537 Youth Village Special Fund	522	0	522	521
00542 DA - Police Agencies	37,804	74	37,877	37,184
00543 Adult Probation-Restitution	3,089,777	24,985	3,114,762	2,788,251
00544 DA - Attorney General	27,406	53	27,459	26,957
00545 DA - Unadjudicated-Gambling	59,782	116	59,898	58,802
00546 DA - Forfeitures-Narcotics	47,951	93	48,045	148,621
00550 Justice of the Peace 1-1 Special	523,815	1,567	525,382	564,976
00551 Justice of the Peace 1-2 Special	126,362	(3,839)	122,523	151,321
00553 Justice of the Peace 3-3 Special	72,321	3,493	75,814	68,725
00554 Justice of the Peace 2-1 Special	406,991	1,008	407,998	404,431
00555 Justice of the Peace 2-2 Special	61,687	15	61,702	74,531
00556 Justice of the Peace 3-1 Special	24,557	(4,047)	20,511	29,025
00557 Justice of the Peace 3-2 Special	158,838	(76)	158,762	160,555
00559 Justice of the Peace 4-1 Special	50,587	985	51,572	48,853
00560 Justice of the Peace 4-2 Special	3,486	-	3,486	4,051
00561 Justice of the Peace 5-1 Special	19,774	661	20,435	23,652
00562 Justice of the Peace 5-2 Special	273,132	2,313	275,445	269,628
00570 Dallas County Housing Fin.	64,932	126	65,058	63,867
00571 Dallas County Housing Fin.	994,938	2,058	996,996	978,478
00580 Constable 1 Special Fund No. 580	47,080	15	47,095	47,489
00581 Constable 2 Special Fund No. 581	3,102	-	3,102	2,924
00582 Constable 3 Special Fund No. 582	6,167	2,295	8,462	26,000
00584 Constable 4 Special Fund No. 584	11,120	-	11,120	17,466
00586 Constable 5 Special Fund No. 586	31,707	(1,496)	30,210	35,789
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	141,243	(1,392)	139,851	145,378
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	16,226	(2,740)	13,486	11,980
Total Fiduciary and Agency Cash and Investments	\$ 132,575,766	\$ (5,829,369)	\$ 126,746,397	\$ 113,298,915

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2018.

(b) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2018.