



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

May 17, 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>
<b><i>Balance Sheet: Budgeted Funds as of April 30, 2019</i></b>	
Summary of Cash and Investments: Budgeted Funds as of April 30, 2019	A
General Fund: Funds Available Analysis for the seven months ended April 30, 2019	B
Appropriations: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2019	C
Revenue: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2019	D
Revenue: Budget/Actual: General Fund for the seven months ended April 30, 2019	E
<b><i>Balance Sheet: Funds Not Budgeted as of April 30, 2019</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of April 30, 2019	F
Appropriations: Funds Not Budgeted for the seven months ended April 30, 2019	G
Revenue: Funds Not Budgeted for the seven months ended April 30, 2019	H
<b><i>Summary of County Bonded Indebtedness as of April 30, 2019</i></b>	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of April 30, 2019</i></b>	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

cc: County Treasurer

DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF APRIL 30, 2019

<b>ASSETS</b>		
Cash and Investments		\$ 728,687,582
Inventories, Stock Room		2,032,216
Net Receivables - County Taxes	11,659,763	
Net Receivables - Other	<u>9,502,000 (a)</u>	
Subtotal Net Receivables	21,161,763	
Due from Other Governmental Units	<u>4,854,891</u>	
Total Receivables		26,016,654
Prepayments and other assets		<u>5,208,668</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 761,945,120</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	10,540,240 (b)	
Due to Other Governmental Units	<u>44,131,645</u>	
<b>TOTAL LIABILITIES</b>		54,671,885
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		7,240,883
Projects		183,107,814
General Fund - Encumbrances		23,835,481
Projects - Encumbrances		190,471,015
Other - Encumbrances		31,434,342
 <b>UNRESERVED</b>		
General Fund		214,382,065
Other Funds		<u>56,801,636</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 761,945,120</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, 2018.

(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.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF APRIL 30, 2019

Exhibit A

FUND	BEGINNING BALANCE APRIL 2019	ACTUAL MONTH OF APRIL 2019	ENDING BALANCE APRIL 2019	ENDING BALANCE APRIL 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 255,349,770	\$ (26,851,865)	\$ 228,497,905	\$ 221,044,049
00196 Major Projects	389,076,871	(11,596,449)	377,480,422	352,059,606
00205 Interest & Debt Retirement Fund	22,360,159	2,836,243	25,196,402	25,605,734
00466 Projected Federal Grants	9,548,701	5,254,977	14,803,678	13,680,154
	<u>676,335,501</u>	<u>(30,357,093)</u>	<u>645,978,408</u>	<u>612,389,543</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	32,038,965	1,682,248	33,721,213	27,963,216
00126 Permanent Improvement Fund	5,367,162	(308,567)	5,058,596	3,084,499
00162 Alternate Dispute Resolution	4,253,120	75,348	4,328,468	3,793,863
00168 Dallas County Historical Commission	4,416	(544)	3,872	8,361
00195 Major Technology Fund	34,970,107	(2,773,535)	32,196,572	22,222,183
00467 HUD Section 8	2,998,462	(149,652)	2,848,811	3,362,067
00468 Charter School Grants	3,266,072	(15,090)	3,250,982	3,287,941
00470 Law Library Fund	450,936	27,197	478,133	455,467
00471 Appellate Judicial System	812,787	9,742	822,529	802,270
	<u>84,162,027</u>	<u>(1,452,853)</u>	<u>82,709,174</u>	<u>64,979,867</u>
Total Governmental Funds Cash and Investments	<u>\$ 760,497,529</u>	<u>\$ (31,809,946)</u>	<u>\$ 728,687,582</u>	<u>\$ 677,369,410</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019**

**Exhibit B  
Page 1 of 4**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 610,829	\$ 539	\$ 331,189	\$ 279,100
1011 Truancy Courts	722,676	25,285	436,938	260,453
1020 GG-Commissioners Court Administrator	2,116,416	33,062	979,620	1,103,734
1021 GG-Operation Services-Engineering	1,306,292	178,709	382,428	745,155
1022 GG-Operation Services- Facilities	18,500,932	3,075,092	8,844,557	6,581,283
1023 GG-Operation Services- Comm/Central Svcs	1,698,365	168,508	803,499	726,359
1024 GG-Operations Services-Records Mgt	881,226	58,885	457,322	365,018
1027 GG-Operations-Auto Service Center	4,239,044	2,286,332	1,280,423	672,289
1035 GG- Tax Assessor/Collector	15,352,530	115,959	8,486,272	6,750,299
1040 Human Resource/Civil Service	5,511,372	287,667	1,638,251	3,585,453
1050 GG-County Treasurer	1,397,185	17,390	767,335	612,460
1060 Office of Budget and Evaluation	671,162	1,822	337,088	332,252
1070 GG-County Auditor	8,782,464	14,664	4,739,682	4,028,118
1080 GG-Purchasing	1,743,790	74,673	754,097	915,020
1082 Small Business Enterprise SBE	622,191	8,995	348,726	264,470
1210 Elections	7,870,400	816,578	5,552,126	1,501,696
<b>Subtotal General Government</b>	<u>72,026,872</u>	<u>7,164,160</u>	<u>36,139,552</u>	<u>28,723,159</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	470,912	3,696	230,909	236,307
2060 Veterans Service	390,533	894	175,848	213,790
<b>Subtotal Community Services</b>	<u>861,444</u>	<u>4,591</u>	<u>406,757</u>	<u>450,097</u>
<b>Law Enforcement</b>				
3110 Executive	1,585,837	23,741	842,946	719,150
3113 Internal Affairs	1,048,430	4,267	601,934	442,228
3121 General Services	1,176,402	845	665,400	510,157
3122 Personnel	1,127,010	50,881	594,498	481,630
3123 Training	1,035,755	24,296	639,634	371,825
3124 Communications	1,983,024	32,362	1,077,225	873,437
3125 Fiscal	3,571,094	422,678	1,987,601	1,160,814
3126 Photo Lab	292,199	15,349	146,518	130,331
3128 Bonds	2,656,098	7,097	1,409,120	1,239,881
3129 Bailiff	10,600,530	4,907	6,558,947	4,036,676
3130 Warrants	5,152,489	7,055	2,908,722	2,236,712
3131 Fugitive Transportation	2,039,560	756	1,275,411	763,393
3132 Civil	423,431	4,985	260,315	158,131
3134 Criminal Investigation	3,190,202	84,008	1,960,719	1,145,476
3136 FLEET	243,841	9,197	132,480	102,164
3137 Freeway Management Program	12,250,294	72,742	7,227,218	4,950,334
3140 Detention Services	1,265,940	24,487	664,657	576,795
3141 North Tower	28,249,196	35,667	17,601,964	10,611,565
3142 West Tower	14,722,806	62,566	8,974,092	5,686,148
3147 Central Intake	13,840,080	48,122	7,660,444	6,131,514
3148 South Tower	21,921,154	244,065	13,093,757	8,583,332
3150 Classification and Release	21,258,329	45,551	13,283,764	7,929,014
3152 Central Kitchen	9,118,114	1,104,778	4,242,148	3,771,188
3153 Central Laundry	1,766,837	-	937,033	829,804
3154 Inmate Transport	396	300	(374)	470
3155 Jail Medical	11,299,391	10,551	6,850,922	4,437,919
<b>Subtotal Sheriff</b>	<u>171,818,438</u>	<u>2,341,252</u>	<u>101,597,096</u>	<u>67,880,090</u>
3210 Constable Precinct #1	2,348,299	13,952	1,274,962	1,059,386
3220 Constable Precinct #2	1,615,876	16,247	926,023	673,606
3230 Constable Precinct #3	1,890,187	8,672	1,091,810	789,706
3240 Constable Precinct #4	2,168,335	14,631	1,445,467	708,236
3250 Constable Precinct #5	1,474,393	21,924	879,429	573,041
<b>Subtotal Constable</b>	<u>9,497,090</u>	<u>75,426</u>	<u>5,617,690</u>	<u>3,803,975</u>
3311 Crime Lab	8,658,944	347,953	4,442,173	3,868,818
3312 Medical Examiner	8,236,086	702,754	4,174,785	3,358,547
3313 Breath Alcohol Program	295,374	-	163,591	131,783
<b>Subtotal Institute of Forensic Sciences</b>	<u>17,190,404</u>	<u>1,050,707</u>	<u>8,780,549</u>	<u>7,359,148</u>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	359,445	783,930	556,292
3330 Public Service Program	1,341,607	38,280	734,611	568,716
3343 Unincorporated Area Services	480,663	45,620	187,120	247,924
<b>Subtotal Law Enforcement</b>	<b>202,027,868</b>	<b>3,910,728</b>	<b>117,700,996</b>	<b>80,416,144</b>
<b>Justice Administration</b>				
3340 Building Security	4,995,544	792,495	2,091,728	2,111,320
3341 Emergency Management	557,416	18,673	314,925	223,818
3342 Fire Marshal	1,442,721	413,556	540,007	489,158
4011 District Attorney	52,946,578	548,591	29,084,179	23,313,808
4013 Drug Court Program	431,764	322	248,308	183,134
4014 Jail Diversion	547,964	4,934	255,572	287,458
4015 Divert Court Department	472,584	41,863	158,161	272,559
4020 District Clerk	15,779,132	52,689	7,747,695	7,978,748
4031 County Clerk	11,826,993	173,868	6,294,208	5,358,917
4032 County Clerk-Collections	1,136,113	20,036	576,857	539,220
4033 Truancy Courts Clerks	616,218	-	358,584	257,634
4040 Public Defender	15,431,356	72,122	8,559,987	6,799,247
4051 District Court Administration	215,988	1,504	115,011	99,473
4056 Domestic Relations Office Administration	3,045,903	20,495	1,653,752	1,371,656
4060 Jury Service	2,291,585	85,496	1,195,363	1,010,726
4065 Grand Jury Service	226,000	-	117,787	108,213
4071 5th Court of Appeals	150,287	-	80,334	69,953
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	8,196,887	107,700	190,428	7,898,760
4110 14th Civil District Court	295,092	2,136	161,411	131,545
4115 44th Civil District Court	298,533	2,670	158,449	137,414
4120 68th Civil District Court	270,859	2,859	149,639	118,360
4125 95th Civil District Court	296,449	2,273	152,335	141,841
4130 101st Civil District Court	263,708	11,296	142,028	110,384
4135 116th Civil District Court	293,740	859	161,966	130,915
4140 134th Civil District Court	367,104	2,505	178,315	186,284
4145 160th Civil District Court	315,550	11,061	120,306	184,182
4150 162nd Civil District Court	288,020	2,980	151,180	133,860
4155 191st Civil District Court	301,589	1,806	154,223	145,559
4160 192nd Civil District Court	295,214	3,013	160,092	132,110
4165 193rd Civil District Court	290,599	2,933	183,078	104,587
4170 298th Civil District Court	297,660	1,361	161,126	135,173
4175 Civil District Masters	352,585	1,550	188,401	162,634
4180 Civil Tax Court	353,669	437	197,774	155,458
4210 254th Family Court	675,347	10,264	385,493	279,590
4215 255th Family Court	636,101	8,085	343,103	284,913
4220 256th Family Court	620,538	7,465	325,818	287,255
4225 301st Family Court	659,806	5,820	358,109	295,877
4230 302nd Family Court	648,180	6,343	312,785	329,052
4235 303rd Family Court	620,881	2,721	369,365	248,795
4240 330th Family Court	672,765	3,121	361,244	308,399
4250 IV-D Court	341,131	52,149	182,631	106,351
4310 304th Juvenile Court	2,396,560	13,003	1,636,713	746,844
4320 305th Juvenile Court	2,228,118	87,076	1,464,468	676,574
4401 Criminal District Court #1	794,011	27,746	627,383	138,882
4402 Criminal District Court #2	788,104	31,397	538,395	218,312
4403 Criminal District Court #3	754,622	67,528	405,162	281,932
4404 Criminal District Court #4	606,456	43,857	381,312	181,286
4405 Criminal District Court #5	730,348	24,873	450,122	255,353
4406 Criminal District Court #6	742,008	22,403	553,395	166,211
4407 Criminal District Court #7	721,785	57,630	502,835	161,320
4410 194th Criminal District Court	750,283	42,298	568,411	139,574
4415 195th Criminal District Court	762,699	33,501	599,362	129,837
4420 203rd Criminal District Court	804,962	62,725	595,361	146,876
4425 204th Criminal District Court	783,984	38,730	497,652	247,602
4430 265th Criminal District Court	670,540	44,014	448,235	178,291
4435 282nd Criminal District Court	666,954	70,962	483,689	112,302
4440 283rd Criminal District Court	769,622	47,278	453,872	268,473

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

Exhibit B  
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DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	750,150	48,134	460,240	241,775
4450 292nd Criminal District Court	763,928	45,044	626,282	92,601
4455 363rd Criminal District Court	566,894	45,639	509,814	11,442
4460 Criminal District Magistrates	2,087,510	2,838	1,256,249	828,423
4461 Pretrial Release	2,785,179	164,770	1,779,647	840,762
4465 Staff Attorneys	690,398	18,900	357,951	313,547
4470 Criminal District Court Manager	348,490	3,076	181,382	164,031
4501 County Court at Law #1	459,197	2,223	247,235	209,739
4502 County Court at Law #2	474,112	2,821	255,292	215,999
4503 County Court at Law #3	465,633	1,510	252,554	211,568
4504 County Court at Law #4	505,294	19,190	257,011	229,093
4505 County Court at Law #5	509,604	1,569	260,783	247,252
4601 County Criminal Court #1	559,706	6,407	324,379	228,920
4602 County Criminal Court #2	669,986	6,362	448,509	215,115
4603 County Criminal Court #3	471,554	5,702	253,961	211,891
4604 County Criminal Court #4	667,653	5,157	476,561	185,935
4605 County Criminal Court #5	638,104	6,596	392,049	239,459
4606 County Criminal Court #6	615,523	7,950	373,372	234,201
4607 County Criminal Court #7	507,112	25,887	295,172	186,053
4608 County Criminal Court #8	628,548	11,662	357,716	259,170
4609 County Criminal Court #9	666,931	7,114	372,763	287,055
4610 County Criminal Court #10	641,117	15,708	365,261	260,147
4611 County Criminal Court #11	639,899	8,609	330,649	300,641
4615 County Criminal Court of Appeals	397,186	2,443	185,176	209,568
4616 County Criminal Court of Appeals #2	624,049	5,889	388,115	230,045
4617 County Criminal Court - Magistrate	487	268	131	87
4620 County Criminal Court Manager	312,441	11,658	158,081	142,702
4701 Probate Court #1	749,773	4,699	429,000	316,073
4702 Probate Court #2	831,669	7,532	474,640	349,497
4703 Probate Court #3	1,412,484	10,391	709,167	692,926
4704 Investigators/Court Visitor Program	1,102,707	31,007	494,650	577,050
4705 Probate Associates	369,514	4,394	206,282	158,838
4811 J.P- 1-1	1,089,726	22,494	570,215	497,017
4812 J.P- 1-2	722,226	20,751	365,828	335,647
4821 J.P- 2-1	696,969	23,971	378,995	294,002
4822 J.P- 2-2	752,437	7,921	392,124	352,392
4831 J.P- 3-1	846,886	6,732	450,685	389,469
4832 J.P- 3-2	760,494	5,888	360,325	394,280
4841 J.P- 4-1	730,325	17,818	395,988	316,518
4842 J P 4-2	623,535	27,701	283,555	312,279
4851 J.P- 5-1	663,475	8,930	364,279	290,267
4852 J.P- 5-2	817,358	5,754	432,237	379,367
<b>Subtotal Justice Administration</b>	<b>175,443,487</b>	<b>3,904,185</b>	<b>92,322,429</b>	<b>79,216,874</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	515,459	20,154	271,331	223,974
2070 Welfare Assistance	3,093,460	88,750	1,488,137	1,516,572
5110 Juvenile Administration	22,356,278	2,608,328	11,565,989	8,181,961
5114 Juvenile-Detention Center	17,646,764	65,596	9,040,389	8,540,779
5115 Juvenile-Emergency Shelter	2,694,758	4,147	1,304,729	1,385,883
5116 Juvenile-Letot Center	3,557,264	11,609	1,858,691	1,686,964
5117 Juvenile-Youth Village	4,302,723	16,527	2,237,548	2,048,648
5118 Juvenile-Medlock Center	5,057,721	8,509	2,731,481	2,317,730
5119 Juvenile-Letot Residential Treatment Center	2,392,098	11,596	1,206,908	1,173,594
5210 Health Administration	1,355,952	42,509	616,652	696,791
5211 Environmental Health	1,686,803	139,829	530,527	1,016,448
5212 Public Health Lab	2,597,682	370,069	1,169,431	1,058,182
5213 Preventive Health	3,411,674	364,241	1,303,150	1,744,283
5214 Communicable Disease Control	705,295	48,279	362,754	294,262
5215 STD Clinic	2,093,020	151,482	900,308	1,041,230
5216 TB Clinic	2,222,539	174,317	1,079,049	969,174
5218 HHS - Finance Admin	726,640	37	352,533	374,070
5310 Budget Office Community Contracts	12,416,333	1,449,796	5,286,824	5,679,712
5330 CPS Program	4,379,868	2,601,563	1,676,613	101,692
<b>Subtotal Health and Social Services</b>	<b>93,212,332</b>	<b>8,177,339</b>	<b>44,983,044</b>	<b>40,051,949</b>

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



DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

Exhibit B  
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<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	248,582	7,190	138,595	102,797
9910 Countywide Appropriations	11,111,818	667,288	4,990,579	5,453,950
9930 Cash Match for Grants	5,649,645	-	5,649,645	-
9940 Reserves and Contingency	4,106,440	-	-	4,106,440
<b>Subtotal Other Operating</b>	<u>21,116,484</u>	<u>674,478</u>	<u>10,778,819</u>	<u>9,663,187</u>
9950 Emergency Reserves	54,569,913 (a)	-	-	54,569,913
<b>Grand Total</b>	<u>\$ 619,258,401</u>	<u>\$ 23,835,481</u>	<u>\$ 302,331,598</u>	<u>\$ 293,091,323</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>
	<u>2,047,289</u>
Emergency reserves - LAB 19 budget	57,862,939
Miscellaneous transfers to various departments	(3,293,026)
	<u>\$ 54,569,913</u>

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF APRIL 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,457,216	\$ 528,063	\$ 20,500,183	\$ 38,711,307
120 General Fund	619,258,401	23,835,481	47,452,806	326,167,078	293,091,323
126 Permanent Improvement Fund	4,349,886	1,342,364	223,775	2,533,966	1,815,919
162 Alternate Dispute Resolution	4,835,064	20,450	16,259	253,429	4,581,635
168 Dallas County Historical Commission	4,450	-	-	2,550	1,900
195 Major Technology Fund	45,468,410	7,231,442	1,642,458	24,731,648	20,736,761
196 Major Projects	390,751,996	183,239,572	7,879,663	226,349,553	164,402,443
205 Interest & Debt Retirement Fund	33,460,010	-	-	9,691,638	23,768,373
466 Grants	110,936,434	27,772,918	6,594,576	66,466,599	44,469,835
467 HUD Section 8	43,684,522	385,032	3,117,120	25,487,010	18,197,512
468 Charter School Grants	7,081,478	228,386	616,690	4,537,258	2,544,220
470 Law Library Fund	1,236,090	227,976	65,332	747,753	488,337
471 Appellate Judicial System	1,285,566	-	12,438	212,911	1,072,655
Total	<u>\$ 1,321,563,797</u>	<u>\$ 245,740,837</u>	<u>\$ 68,149,181</u>	<u>\$ 707,681,576</u>	<u>\$ 613,882,220</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.



**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019**

Exhibit D

<u>FUND</u>	<u>FY2019 BUDGET</u>	<u>ACTUAL MONTH OF APRIL 2019</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 32,059,673	\$ 2,269,877	\$ 24,638,290	\$ 7,421,383
120 General Fund	553,011,089	22,963,769	490,236,649	62,774,440
126 Permanent Improvement	4,106,874	(60,592)	4,125,223	(18,349)
162 Alternate Dispute	882,792	91,843	564,823	317,969
168 Historical Commission	-	6	30	(30)
195 Major Technology	43,785,090	(710,472)	44,244,936	(459,846)
196 Major Projects	99,891,709	(246,931)	102,627,181	(2,735,472)
205 Debt Service	29,773,961	2,836,243	27,423,194	2,350,767
466 Projected Federal Grants	85,899,034	11,442,983	45,518,862	40,380,172
467 HUD Section 8	36,250,473	3,070,886	21,839,893	14,410,580
468 Charter School Grants	8,368,081	601,605	4,523,016	3,845,065
470 Law Library	1,010,903	96,567	598,737	412,166
471 Appellate Judicial	418,342	22,372	163,686	254,656
<b>TOTAL</b>	<u>\$ 895,458,021</u>	<u>\$ 42,378,155</u>	<u>\$ 766,504,521</u>	<u>\$ 128,953,500</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

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

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF APRIL 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ (6,958,387)	\$ 387,484,589	\$ (2,261,151)
Licenses, Permits and Registrations	25,150,000	16,308,261	16,604,134	8,545,866
Fines and Forfeitures	319,000	401,187	577,542	(258,542)
Use of Money and Property	7,393,783	1,070,888	4,926,109	2,467,674
Charges for Current Services - General Government	42,705,500	5,639,280	31,676,785	11,028,715
Charges for Current Services - Public Safety	12,883,463	1,171,107	7,667,804	5,215,659
Charges for Current Services - Judiciary	22,471,110	2,042,372	12,227,140	10,243,970
Reimbursements for Current Services - General Government	652,000	48,786	296,606	355,394
Reimbursements for Current Services - Public Safety	16,392,316	2,341,326	9,371,122	7,021,194
Reimbursements for Current Services - Judicial	5,892,077	106,317	2,649,365	3,242,712
Reimbursements for Current Services - Health	7,798,900	164,280	4,510,082	3,288,818
Intergovernmental - General Government	1,595,000	101,793	1,272,947	322,053
Intergovernmental - Public Safety	400,000	458,419	458,419	(58,419)
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	115,253	1,237,416	747,584
Intergovernmental - Health and Welfare	850,000	(432,619)	314,659	535,341
Miscellaneous	3,124,650	280,407	2,698,475	426,175
Interfund Transfers	18,174,851	105,098	5,663,455	12,511,396
<b>TOTAL</b>	<b>\$ 553,011,088</b>	<b>\$ 22,963,769</b>	<b>\$ 490,236,649</b>	<b>\$ 62,774,439</b>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF APRIL 30, 2019**

<b>ASSETS</b>		
Cash and Investments		\$ 202,572,097
Inventories, Stock Room		48,040
Net Receivables - County Taxes	-	
Net Receivables - Other	3,055,000 (a)	
Subtotal Net Receivables	3,055,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	3,102,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<b>\$ 205,722,899</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	1,063,983 (b)	
Due to Other Governmental Units	414,501	
<b>TOTAL LIABILITIES</b>		1,478,484
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		48,040
Projects		20,858,303
General Fund - Encumbrances		-
Projects - Encumbrances		125,850,196
Other - Encumbrances		7,946,769
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		49,541,108
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 205,722,899</b>

(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, 2018.

(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.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF APRIL 30, 2019

Exhibit F

FUND	BEGINNING BALANCE APRIL 2019	MONTH OF APRIL 2019	ENDING BALANCE APRIL 2019	ENDING BALANCE APRIL 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ (9,003)	\$ 25,123	\$ 16,120	\$ (211)
00170 Return Check Collection	(37,538)	(730)	(38,268)	(7,706)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>448,766</u>	<u>24,393</u>	<u>473,159</u>	<u>487,390</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	2,266,345	11,756	2,278,101	2,358,807
00201 Technology Fund	1,237,355	18,128	1,255,483	1,065,715
00202 Local Government Fund	15,298,588	(3,099)	15,295,489	17,038,112
00203 Local Official Fund	8,996,634	(24,212)	8,972,423	9,497,938
00204 Record Management Fund	26,018,393	564,414	26,582,807	24,789,917
00500 Payroll	835	(1,284)	(449)	2,350
00538 DA - Check Processing	199,252	68	199,320	179,616
00547 DA - State Forfeitures/Other	177,301	369	177,670	148,531
	<u>54,194,703</u>	<u>566,141</u>	<u>54,760,844</u>	<u>55,080,986</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
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	132,318,121	(3,876,164)	128,441,957	167,809,950
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>144,510,100</u>	<u>(3,876,164)</u>	<u>140,633,936</u>	<u>180,001,929</u>
<b>Road Funds:</b>				
00414 1995 Road Bond Fund	6,423	-	6,423	17,923
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	3,310,617	(190,088)	3,120,529	4,312,397
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>6,894,246</u>	<u>(190,088)</u>	<u>6,704,158</u>	<u>8,368,560</u>
Total Governmental Funds Cash and Investments	<u>\$ 206,047,816</u>	<u>\$ (3,475,719)</u>	<u>\$ 202,572,097</u>	<u>\$ 243,938,865</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.

DALLAS COUNTY  
 APPROPRIATIONS  
 FUNDS NOT BUDGETED  
 FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF APRIL 2019	YTD ACTUAL + ENCUMBRANCES	
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125	Petit Jury Fund	\$ -	\$ (25,111)	\$ (26,096)
00170	Return Check Collection	-	-	-
00190	CMAQ-Congestion, Mitigation & Air	-	-	-
00210	DS Arbitrage Rebate	-	-	-
		<u>-</u>	<u>(25,111)</u>	<u>(26,096)</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200	Judicial Fund	8,906	24,668	253,229
00201	Technology Fund	1,018	-	2,241
00202	Local Government Fund	2,851,754	399,551	5,968,397
00203	Local Official Fund	1,175,003	507,880	4,674,115
00204	Record Management Fund	3,910,088	234,296	5,891,004
00500	Payroll	-	-	-
00535	District Attorney Forfeiture	-	-	-
00538	DA - Check Processing	-	1,117	44,733
00547	DA - State Forfeitures/Other	-	-	8,430
		<u>7,946,769</u>	<u>1,167,511</u>	<u>16,842,149</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415	1995A Permanent Improvement	-	-	-
00433	Tax Notes Series 2011	-	-	-
00440	Tax Notes Series 2013	-	-	-
00441	Combination Tax and Parking Series 2016	122,927,200	3,820,328	144,599,287
00482	Permanent Improvement Bond Series	-	-	-
00493	1992A Permanent Improvement Bond	68,687	-	68,687
	<b>Subtotal permanent improvement funds</b>	<u>122,995,887</u>	<u>3,820,328</u>	<u>144,667,974</u>
<b>Road Funds:</b>				
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	2,843,121	-	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	-	-	-
	<b>Subtotal road funds</b>	<u>2,854,309</u>	<u>-</u>	<u>3,418,811</u>
	<b>Subtotal capital project funds</b>	<u>125,850,196</u>	<u>3,820,328</u>	<u>148,086,785</u>
	<b>Total</b>	<u>\$ 133,796,964</u>	<u>\$ 4,962,728</u>	<u>\$ 164,902,838</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.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019

Exhibit H

FUND	ACTUAL MONTH OF APRIL 2019	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	(730)	(3,851)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(730)</u>	<u>(3,851)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00200 Judicial Fund	40,601	410,485
00201 Technology Fund	19,351	117,645
00202 Local Government Fund	225,403	3,822,156
00203 Local Official Fund	462,922	3,329,263
00204 Record Management Fund	780,281	4,944,571
00500 Payroll	-	-
00538 DA - Check Processing	1,185	45,626
00547 DA - State Forfeitures/Other	369	38,406
	<u>1,530,112</u>	<u>12,708,152</u>
<b>Capital Project Funds (a):</b>		
<b>Permanent Improvement Funds:</b>		
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>
<b>Road Funds:</b>		
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>
<b>Total</b>	<u>\$ 1,529,381</u>	<u>\$ 12,704,302</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.

**DALLAS COUNTY**  
**SUMMARY OF COUNTY BONDED INDEBTEDNESS**  
**AS OF APRIL 30, 2019**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 15,190,000	\$ 3,972,138	\$ 19,162,138
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>\$ 166,685,000</u>	<u>\$ 45,368,663</u>	<u>\$ 212,053,663</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 APRIL 30, 2019

Exhibit J

FUND	BEGINNING BALANCE APRIL 2019	ACTUAL MONTH OF APRIL 2019	ENDING BALANCE APRIL 2019	ENDING BALANCE APRIL 2018
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 11,582,005	\$ (1,680,862)	\$ 9,901,143	\$ 8,548,250
00130 Election Fund-Special	42,007	140	42,147	41,378
00166 State Report Interest Fund	3,351,573	(2,196,457)	1,155,116	1,119,255
00501 County Clerk-Special	11,930,784	1,569,754	13,500,538	9,827,832
00502 County Clerk-Trust	20,462,952	107,050	20,570,003	19,483,630
00503 District Clerk-Special	8,912,709	518,969	9,431,678	6,998,137
00504 District Clerk-Trust	26,719,456	(467,488)	26,251,968	28,034,678
00505 Sheriff-Special	576,951	(328,151)	248,799	384,303
00506 County Clerk Special Trust Fund	31,476,248	(3,028,533)	28,447,715	28,246,213
00532 Escrow Fund	17,935,514	(267,134)	17,668,380	17,647,415
00537 Youth Village Special Fund	522	-	522	522
00542 DA - Police Agencies	38,026	79	38,105	37,315
00543 Adult Probation-Restitution	3,334,112	169,765	3,503,877	3,177,851
00544 DA - Attorney General	27,567	57	27,625	27,052
00545 DA - Unadjudicated-Gambling	60,134	125	60,259	59,009
00546 DA - Forfeitures-Narcotics	55,700	(30,238)	25,462	84,321
00550 Justice of the Peace 1-1 Special	525,016	660	525,676	539,431
00551 Justice of the Peace 1-2 Special	123,077	(419)	122,658	153,522
00553 Justice of the Peace 3-3 Special	70,344	4,023	74,368	69,626
00554 Justice of the Peace 2-1 Special	407,620	(904)	406,716	405,867
00555 Justice of the Peace 2-2 Special	62,992	(1,951)	61,041	70,955
00556 Justice of the Peace 3-1 Special	17,768	(2,577)	15,191	21,970
00557 Justice of the Peace 3-2 Special	158,362	(200)	158,162	160,027
00559 Justice of the Peace 4-1 Special	57,232	1,308	58,540	49,916
00560 Justice of the Peace 4-2 Special	5,386	50	5,436	9,269
00561 Justice of the Peace 5-1 Special	11,850	(390)	11,460	25,144
00562 Justice of the Peace 5-2 Special	288,953	1,145	290,098	273,334
00570 Dallas County Housing Fin.	65,314	136	65,450	64,092
00571 Dallas County Housing Fin.	1,000,916	2,141	1,003,057	981,971
00580 Constable 1 Special Fund No. 580	43,280	10,578	53,858	51,425
00581 Constable 2 Special Fund No. 581	3,127	-	3,127	2,892
00582 Constable 3 Special Fund No. 582	26,694	(11,908)	14,786	18,862
00584 Constable 4 Special Fund No. 584	7,816	6,696	14,512	16,768
00586 Constable 5 Special Fund No. 586	57,297	475	57,772	38,702
00670 Credit Card BOA Charge Back	61	-	61	61
00704 Unallocated Tax	4,923,445	(222,945)	4,700,500	17,520,519
00802 Child Support Holding Fund	136,923	(1,276)	135,647	142,050
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	10,934	444	11,378	13,331
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 145,076,727</b>	<b>\$ (5,847,835)</b>	<b>\$ 139,228,892</b>	<b>\$ 144,865,546</b>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(b) Large cash balance in Fund 704 in FY 18 resulted from taxpayers prepaying real esate taxes.