



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

October 16, 2019

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

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

Exhibits

Balance Sheet: Budgeted Funds as of September 30, 2019

Summary of Cash and Investments: Budgeted Funds as of September 30, 2019	A
General Fund: Funds Available Analysis for the twelve months ended September 30, 2019	B
Appropriations: Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2019	C
Revenue: Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2019	D
Revenue: Budget/Actual: General Fund for the twelve months ended September 30, 2019	E

Balance Sheet: Funds Not Budgeted as of September 30, 2019

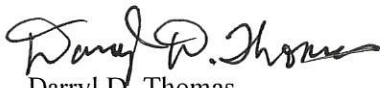
Summary of Cash and Investments: Funds Not Budgeted as of September 30, 2019	F
Appropriations: Funds Not Budgeted for the twelve months ended September 30, 2019	G
Revenue: Funds Not Budgeted for the twelve months ended September 30, 2019	H

Summary of County Bonded Indebtedness as of September 30, 2019

Summary of Cash and Investments: Fiduciary and Agency Funds as of September 30, 2019

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 SEPTEMBER 30, 2019**

ASSETS		
Cash and Investments		\$ 474,773,274
Inventories, Stock Room		2,451,110
Net Receivables - County Taxes	5,309,992	
Net Receivables - Other	<u>9,502,000</u> (a)	
Subtotal Net Receivables	14,811,992	
Due from Other Governmental Units	<u>7,263,991</u>	
Total Receivables		22,075,983
Prepayments and other assets		<u>5,280,562</u>
TOTAL ASSETS		<u><u>\$ 504,580,929</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	34,704,538 (b)	
Due to Other Governmental Units	<u>36,982,477</u>	
TOTAL LIABILITIES		71,687,015
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		7,731,673
Projects		158,980,909
General Fund - Encumbrances		14,945,112
Projects - Encumbrances		146,251,201
Other - Encumbrances		19,008,334
 UNRESERVED		
General Fund		40,086,491
Other Funds		<u>45,890,193</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 504,580,929</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 SEPTEMBER 30, 2019

Exhibit A

FUND	BEGINNING BALANCE SEPTEMBER 2019	ACTUAL MONTH OF SEPTEMBER 2019	ENDING BALANCE SEPTEMBER 2019	ENDING BALANCE SEPTEMBER 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 104,095,015	\$ (30,161,407)	\$ 73,933,608	\$ 70,400,347
00196 Major Projects	332,130,412	(18,716,222)	313,414,190	336,135,181
00205 Interest & Debt Retirement Fund	7,967,265	259,351	8,226,616	7,520,146
00466 Projected Federal Grants	<u>12,332,174</u>	<u>(2,377,597)</u>	<u>9,954,577</u>	<u>8,636,971</u>
	<u>456,524,865</u>	<u>(50,995,875)</u>	<u>405,528,991</u>	<u>422,692,645</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	36,470,158	(3,594,208)	32,875,950	28,915,938
00126 Permanent Improvement Fund	4,975,836	(220,235)	4,755,601	2,161,513
00162 Alternate Dispute Resolution	4,518,675	54,054	4,572,729	3,987,829
00168 Dallas County Historical Commission	3,888	3	3,891	6,893
00195 Major Technology Fund	22,778,156	(3,220,317)	19,557,840	6,424,765
00467 HUD Section 8	2,462,232	633,176	3,095,409	3,140,326
00468 Charter School Grants	2,980,127	(20,961)	2,959,166	2,955,404
00470 Law Library Fund	539,379	50,698	590,077	417,171
00471 Appellate Judicial System	<u>805,853</u>	<u>27,767</u>	<u>833,621</u>	<u>886,396</u>
	<u>75,534,305</u>	<u>(6,290,022)</u>	<u>69,244,283</u>	<u>48,896,235</u>
Total Governmental Funds Cash and Investments	<u>\$ 532,059,170</u>	<u>\$ (57,285,896)</u>	<u>\$ 474,773,274</u>	<u>\$ 471,588,880</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
General Government				
1010 GG-County Judge	\$ 610,829	\$ 386	\$ 631,348	\$ (20,906)
1011 Truancy Courts	745,176	14,818	773,850	(43,491)
1020 GG-Commissioners Court Administrator	2,123,416	59,806	1,755,289	308,321
1021 GG-Operation Services-Engineering	1,306,292	331,227	949,937	25,128
1022 GG-Operation Services- Facilities	18,505,932	1,726,440	16,824,240	(44,749)
1023 GG-Operation Services- Comm/Central Svcs	1,698,755	220,603	1,437,789	40,363
1024 GG-Operations Services-Records Mgt	892,809	21,617	836,547	34,645
1027 GG-Operations-Auto Service Center	4,292,088	103,135	4,087,427	101,525
1035 GG- Tax Assessor/Collector	15,392,948	48,914	15,730,756	(386,723)
1040 Human Resource/Civil Service	5,781,289	214,024	3,077,695	2,489,569
1050 GG-County Treasurer	1,397,185	12,893	1,417,430	(33,138)
1060 Office of Budget and Evaluation	671,162	1,139	657,618	12,405
1070 GG-County Auditor	8,782,464	32,766	8,888,070	(138,373)
1080 GG-Purchasing	1,941,790	67,365	1,539,958	334,467
1082 Small Business Enterprise SBE	622,191	6,166	636,559	(20,534)
1210 Elections	8,430,400	707,809	7,604,197	118,394
Subtotal General Government	<u>73,194,724</u>	<u>3,569,111</u>	<u>66,848,709</u>	<u>2,776,903</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	470,912	2,013	422,949	45,950
2060 Veterans Service	390,533	957	313,992	75,584
Subtotal Community Services	<u>861,444</u>	<u>2,969</u>	<u>736,942</u>	<u>121,533</u>
Law Enforcement				
3110 Executive	1,684,495	95,931	1,563,289	25,275
3113 Internal Affairs	1,048,430	1,712	1,088,195	(41,477)
3121 General Services	1,179,902	190	1,267,798	(88,086)
3122 Personnel	1,152,010	49,101	1,095,005	7,903
3123 Training	984,560	44,391	1,089,293	(149,124)
3124 Communications	1,992,724	26,485	1,991,630	(25,391)
3125 Fiscal	3,769,405	525,193	3,291,906	(47,695)
3126 Photo Lab	302,149	9,025	255,940	37,184
3128 Bonds	2,658,348	4,875	2,590,155	63,318
3129 Bailiff	10,608,530	5,035	12,172,403	(1,568,908)
3130 Warrants	5,152,584	2,040	5,248,569	(98,025)
3131 Fugitive Transportation	2,039,560	598	2,403,540	(364,577)
3132 Civil	428,431	3,441	487,182	(62,192)
3134 Criminal Investigation	3,194,002	48,675	3,616,057	(470,730)
3136 FLEET	273,841	7,117	257,308	9,415
3137 Freeway Management Program	12,607,365	60,974	13,544,753	(998,362)
3140 Detention Services	1,265,940	3,361	1,234,812	27,766
3141 North Tower	28,289,196	25,033	32,256,297	(3,992,134)
3142 West Tower	14,779,306	17,198	16,636,383	(1,874,275)
3147 Central Intake	13,861,444	34,299	14,505,200	(678,055)
3148 South Tower	22,001,154	9,214	24,452,720	(2,460,781)
3150 Classification and Release	21,298,162	42,137	24,675,593	(3,419,568)
3152 Central Kitchen	8,715,264	407,122	7,955,133	353,009
3153 Central Laundry	1,766,837	-	1,713,877	52,960
3154 Inmate Transport	396	300	-	96
3155 Jail Medical	11,316,891	5,610	12,849,367	(1,538,086)
Subtotal Sheriff	<u>172,370,925</u>	<u>1,429,059</u>	<u>188,242,405</u>	<u>(17,300,539)</u>
3210 Constable Precinct #1	2,265,788	7,113	2,372,140	(113,465)
3220 Constable Precinct #2	1,615,876	9,326	1,805,745	(199,196)
3230 Constable Precinct #3	1,890,187	4,586	1,980,703	(95,102)
3240 Constable Precinct #4	2,168,335	9,226	2,706,666	(547,556)
3250 Constable Precinct #5	1,474,393	18,067	1,762,734	(306,407)
Subtotal Constable	<u>9,414,579</u>	<u>48,318</u>	<u>10,627,987</u>	<u>(1,261,726)</u>
3311 Crime Lab	8,908,944	422,831	7,922,212	563,900
3312 Medical Examiner	8,236,086	284,951	7,908,706	42,429
3313 Breath Alcohol Program	295,374	-	307,239	(11,865)
Subtotal Institute of Forensic Sciences	<u>17,440,404</u>	<u>707,782</u>	<u>16,138,157</u>	<u>594,464</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

Exhibit B
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DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	97,995	1,087,099	514,573
3330 Public Service Program	1,386,657	27,540	1,381,802	(22,685)
3343 Unincorporated Area Services	550,811	55,111	419,263	76,436
Subtotal Law Enforcement	202,863,042	2,365,806	217,896,712	(17,399,477)
Justice Administration				
3340 Building Security	4,995,544	543,506	3,699,711	752,327
3341 Emergency Management	560,416	9,452	588,053	(37,089)
3342 Fire Marshal	1,442,721	236,264	1,127,111	79,346
4011 District Attorney	52,946,578	350,967	54,294,225	(1,698,615)
4012 DA-Special Allocation	-	-	-	-
4013 Drug Court Program	447,264	179	459,128	(12,043)
4014 Jail Diversion	547,964	4,212	507,233	36,520
4015 Divert Court Department	472,584	54,543	339,988	78,053
4020 District Clerk	15,779,132	41,762	14,148,285	1,589,085
4031 County Clerk	11,826,993	126,518	11,504,911	195,564
4032 County Clerk-Collections	1,136,113	11,584	1,095,706	28,823
4033 Truancy Courts Clerks	616,218	-	676,809	(60,591)
4040 Public Defender	15,431,356	67,252	15,883,415	(519,311)
4051 District Court Administration	217,558	2,374	219,751	(4,567)
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	3,045,903	14,523	3,104,461	(73,081)
4060 Jury Service	2,291,585	11,160	2,233,171	47,254
4065 Grand Jury Service	226,000	-	221,838	4,162
4071 5th Court of Appeals	150,287	-	149,510	777
4072 First Admin. Judicial Region	90,018	-	153,869	(63,851)
4080 Court Cost Miscellaneous	155,601	123,941	277,017	(245,357)
4110 14th Civil District Court	295,092	1,259	301,019	(7,187)
4115 44th Civil District Court	298,533	1,519	293,221	3,793
4120 68th Civil District Court	270,859	1,510	271,272	(1,923)
4125 95th Civil District Court	296,449	890	290,818	4,741
4130 101st Civil District Court	296,258	11,255	267,423	17,580
4135 116th Civil District Court	293,740	622	299,673	(6,555)
4140 134th Civil District Court	370,604	1,674	333,849	35,082
4145 160th Civil District Court	315,550	2,419	243,529	69,601
4150 162nd Civil District Court	288,020	1,716	281,377	4,926
4155 191st Civil District Court	301,589	1,023	291,574	8,991
4160 192nd Civil District Court	295,214	851	297,014	(2,651)
4165 193rd Civil District Court	290,849	1,708	318,319	(29,179)
4170 298th Civil District Court	301,160	869	302,276	(1,985)
4175 Civil District Masters	352,585	1,285	350,653	647
4180 Civil Tax Court	359,693	140	369,483	(9,930)
4210 254th Family Court	738,561	9,293	722,175	7,093
4215 255th Family Court	686,515	8,179	665,763	12,573
4220 256th Family Court	654,407	5,904	653,013	(4,510)
4225 301st Family Court	660,020	3,978	655,309	733
4230 302nd Family Court	715,754	5,212	648,410	62,132
4235 303rd Family Court	755,245	1,763	761,793	(8,312)
4240 330th Family Court	684,979	19,747	664,219	1,013
4250 IV-D Court	376,131	23,643	351,037	1,451
4310 304th Juvenile Court	2,932,865	7,661	2,917,173	8,030
4320 305th Juvenile Court	2,952,862	70,887	2,854,389	27,586
4401 Criminal District Court #1	1,167,111	26,121	1,143,045	(2,055)
4402 Criminal District Court #2	966,323	23,111	936,722	6,490
4403 Criminal District Court #3	824,983	64,385	758,477	2,121
4404 Criminal District Court #4	796,156	42,784	755,884	(2,511)
4405 Criminal District Court #5	888,287	19,902	868,968	(584)
4406 Criminal District Court #6	1,077,868	18,772	1,047,484	11,612
4407 Criminal District Court #7	977,720	47,885	934,355	(4,519)
4410 194th Criminal District Court	1,369,450	45,598	1,328,419	(4,566)
4415 195th Criminal District Court	1,142,653	24,742	1,104,235	13,676
4420 203rd Criminal District Court	1,162,485	49,867	1,098,398	14,220
4425 204th Criminal District Court	1,013,484	36,155	981,956	(4,626)
4430 265th Criminal District Court	920,440	41,364	893,253	(14,177)

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

**Exhibit B
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<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
4435 282nd Criminal District Court	1,090,107	45,363	1,014,106	30,638
4440 283rd Criminal District Court	975,622	30,229	919,191	26,202
4445 291st Criminal District Court	1,046,322	45,724	1,003,009	(2,411)
4450 292nd Criminal District Court	1,369,128	38,518	1,425,354	(94,745)
4455 363rd Criminal District Court	828,894	42,504	921,004	(134,614)
4460 Criminal District Magistrates	2,144,510	1,674	2,473,149	(330,313)
4461 Pretrial Release	2,855,179	269,419	3,714,197	(1,128,437)
4465 Staff Attorneys	690,398	7,480	668,488	14,430
4470 Criminal District Court Manager	360,971	11,543	343,384	6,044
4501 County Court at Law #1	462,381	7,106	459,883	(4,608)
4502 County Court at Law #2	484,849	2,510	470,316	12,022
4503 County Court at Law #3	465,633	909	472,567	(7,843)
4504 County Court at Law #4	505,294	9,558	511,205	(15,469)
4505 County Court at Law #5	510,604	1,242	474,331	35,031
4601 County Criminal Court #1	609,206	8,105	603,482	(2,381)
4602 County Criminal Court #2	799,007	4,108	790,679	4,221
4603 County Criminal Court #3	474,754	5,152	472,702	(3,101)
4604 County Criminal Court #4	834,953	4,697	853,958	(23,702)
4605 County Criminal Court #5	703,424	6,166	751,811	(54,553)
4606 County Criminal Court #6	679,923	6,520	691,022	(17,620)
4607 County Criminal Court #7	521,112	21,453	582,285	(82,626)
4608 County Criminal Court #8	788,548	10,368	674,096	104,084
4609 County Criminal Court #9	690,931	7,491	715,072	(31,631)
4610 County Criminal Court #10	808,617	12,602	662,680	133,335
4611 County Criminal Court #11	658,899	7,782	652,221	(1,105)
4615 County Criminal Court of Appeals	419,586	2,146	355,981	61,460
4616 County Criminal Court of Appeals #2	709,617	9,754	721,630	(21,768)
4617 County Criminal Court - Magistrate	487	179	275	32
4620 County Criminal Court Manager	312,441	3,936	307,783	722
4701 Probate Court #1	825,373	2,148	848,348	(25,124)
4702 Probate Court #2	879,669	3,985	877,135	(1,452)
4703 Probate Court #3	1,412,484	9,252	1,338,214	65,018
4704 Investigators/Court Visitor Program	1,102,707	27,650	881,779	193,278
4705 Probate Associates	377,973	4,950	434,904	(61,882)
4811 J.P- 1-1	1,099,726	16,689	1,041,891	41,146
4812 J.P- 1-2	722,226	15,456	661,592	45,178
4821 J.P- 2-1	723,969	13,961	713,225	(3,218)
4822 J.P- 2-2	752,437	4,140	729,722	18,575
4831 J.P- 3-1	847,051	4,224	851,524	(8,698)
4832 J.P- 3-2	760,494	3,123	673,706	83,665
4833 J P 3-3	-	-	-	-
4841 J.P- 4-1	747,160	19,069	724,805	3,286
4842 J P 4-2	632,700	18,009	574,971	39,720
4851 J.P- 5-1	668,475	5,909	680,379	(17,813)
4852 J.P- 5-2	817,358	5,174	758,097	54,087
Subtotal Justice Administration	<u>175,641,525</u>	<u>3,001,905</u>	<u>173,436,331</u>	<u>(796,711)</u>
Health and Social Services				
1110 Employee Health Clinic	515,459	13,844	518,910	(17,295)
2070 Welfare Assistance	3,093,460	96,793	2,657,532	339,135
5110 Juvenile Administration	22,356,278	1,350,345	21,145,321	(139,388)
5114 Juvenile-Detention Center	17,646,764	46,792	16,592,168	1,007,804
5115 Juvenile-Emergency Shelter	2,694,758	7,304	2,481,424	206,030
5116 Juvenile-Letot Center	3,557,264	6,028	3,425,809	125,427
5117 Juvenile-Youth Village	4,380,642	7,494	4,277,000	96,148
5118 Juvenile-Medlock Center	5,057,721	4,766	5,084,782	(31,828)
5119 Juvenile-Letot Residential Treatment Center	2,392,098	6,551	2,159,909	225,638
5210 Health Administration	1,472,452	14,549	1,216,784	241,119
5211 Environmental Health	1,686,803	236,717	1,254,562	195,524
5212 Public Health Lab	2,597,682	195,558	2,181,744	220,380
5213 Preventive Health	3,411,674	346,337	2,424,780	640,557
5214 Communicable Disease Control	705,295	59,939	717,771	(72,415)
5215 STD Clinic	2,093,020	144,675	1,699,835	248,510
5216 TB Clinic	2,222,539	180,297	1,988,533	53,709
5218 HHS - Finance Admin	726,640	5,463	830,663	(109,486)

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

**Exhibit B
Page 4 of 4**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
5310 Budget Office Community Contracts	12,416,333	581,896	8,621,300	3,213,138
5330 CPS Program	4,379,868	1,771,573	2,551,783	56,512
Subtotal Health and Social Services	<u>93,406,751</u>	<u>5,076,921</u>	<u>81,830,610</u>	<u>6,499,220</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	248,582	5,993	254,069	(11,480)
9910 Countywide Appropriations	11,381,818	922,405	9,435,009	1,024,403
9930 Cash Match for Grants	5,649,645	-	5,649,645	-
9940 Reserves and Contingency	4,100,646	-	-	4,100,646
Subtotal Other Operating	<u>21,380,690</u>	<u>928,399</u>	<u>15,338,723</u>	<u>5,113,568</u>
9950 Emergency Reserves	51,910,224 (a)	-	-	51,910,224
Grand Total	<u>\$ 619,258,401</u>	<u>\$ 14,945,112</u>	<u>\$ 556,088,028</u>	<u>\$ 48,225,262</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

619,258,401.48
\$ -

(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	(5,952,715)
	<u>\$ 51,910,224</u>

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

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

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF SEPTEMBER 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,984,291	\$ 7,063,408	\$ 39,991,754	\$ 19,219,737
120 General Fund	619,258,401	14,945,112	62,262,470	571,033,140	48,225,262
126 Permanent Improvement Fund	1,864,291	670,822	210,274	2,710,925	(846,635)
162 Alternate Dispute Resolution	4,835,064	17,349	61,226	458,549	4,376,515
168 Dallas County Historical Commission	4,450	-	-	2,550	1,900
195 Major Technology Fund	45,468,410	6,437,820	2,600,464	37,582,738	7,885,671
196 Major Projects	393,032,438	139,813,382	9,859,802	255,698,526	137,333,912
205 Interest & Debt Retirement Fund	33,460,010	-	750	28,855,275	4,604,735
466 Grants	119,411,728	15,953,132	6,990,507	98,639,843	20,771,885
467 HUD Section 8	45,992,811	243,015	3,488,363	42,170,618	3,822,193
468 Charter School Grants	7,091,804	12,976	611,377	8,134,464	(1,042,659)
470 Law Library Fund	1,236,090	126,749	81,600	1,047,261	188,828
471 Appellate Judicial System	1,285,566	-	2,519	380,940	904,626
Total	<u>\$ 1,332,152,553</u>	<u>\$ 180,204,647</u>	<u>\$ 93,232,760</u>	<u>\$ 1,086,706,583</u>	<u>\$ 245,445,970</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

Exhibit D

<u>FUND</u>	<u>FY2019 BUDGET</u>	<u>ACTUAL MONTH OF SEPTEMBER 2019</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 32,059,673	\$ 3,816,162	\$ 43,610,143	\$ (11,550,470)
120 General Fund	553,011,089	15,181,831	565,770,636	(12,759,547)
126 Permanent Improvement	4,106,874	10,457	4,656,070	(549,196)
162 Alternate Dispute	882,792	115,385	1,017,304	(134,512)
168 Historical Commission	-	3	49	(49)
195 Major Technology	43,785,090	369,172	45,094,414	(1,309,324)
196 Major Projects	99,891,709	699,623	119,850,942	(b) (19,959,233)
205 Debt Service	29,773,961	208,137	29,565,081	208,880
466 Projected Federal Grants	85,899,034	7,573,751	85,537,597	361,437
467 HUD Section 8	36,250,473	4,090,372	38,781,359	(2,530,886)
468 Charter School Grants	8,368,081	600,677	7,710,312	657,769
470 Law Library	1,010,903	126,208	1,085,676	(74,773)
471 Appellate Judicial	418,342	30,292	342,806	75,536
TOTAL	<u>\$ 895,458,021</u>	<u>\$ 32,822,069</u>	<u>\$ 943,022,389</u>	<u>\$ (47,564,368)</u>

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

(b) Includes approximately \$ 11 million reimbursement from capital project Fund 440 for capital expenditures expended from Fund 196 for which Fund 440 was responsible.

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF SEPTEMBER 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ (34,965)	\$ 390,683,799	\$ (5,460,361)
Licenses, Permits and Registrations	25,150,000	138,410	24,456,040	693,960
Fines and Forfeitures	319,000	(699,464)	353,631	(34,631)
Use of Money and Property	7,393,783	976,246	8,982,173	(1,588,390)
Charges for Current Services - General Government	42,705,500	1,051,446	42,607,733	97,767
Charges for Current Services - Public Safety	12,883,463	1,243,440	13,600,504	(717,041)
Charges for Current Services - Judiciary	22,471,110	2,662,727	23,329,513	(858,403)
Reimbursements for Current Services - General Government	652,000	208,463	733,554	(81,554)
Reimbursements for Current Services - Public Safety	16,392,316	2,241,396	18,591,181	(2,198,865)
Reimbursements for Current Services - Judicial	5,892,077	193,365	6,340,951	(448,874)
Reimbursements for Current Services - Health	7,798,900	650,284	8,482,231	(683,331)
Intergovernmental - General Government	1,595,000	122,460	1,755,802	(160,802)
Intergovernmental - Public Safety	400,000	-	458,419	(58,419)
Intergovernmental - Streets and Highways	-	59,000	659,000	(659,000)
Intergovernmental - Judiciary	1,985,000	112,969	1,804,440	180,560
Intergovernmental - Health and Welfare	850,000	210,403	616,661	233,339
Miscellaneous	3,124,650	352,111	4,864,014	(1,739,364)
Interfund Transfers	18,174,851	5,693,539	17,450,990	723,861
TOTAL	<u>\$ 553,011,088</u>	<u>\$ 15,181,831</u>	<u>\$ 565,770,636</u>	<u>\$ (12,759,548)</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
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF SEPTEMBER 30, 2019**

ASSETS		
Cash and Investments		\$ 169,368,230
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		-
TOTAL ASSETS		\$ 172,519,032
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	420,735 (b)	
Due to Other Governmental Units	414,501	
TOTAL LIABILITIES		835,236
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		48,040
Projects		9,215,806
General Fund - Encumbrances		-
Projects - Encumbrances		104,698,744
Other - Encumbrances		3,545,650
 UNRESERVED		
General Fund		-
Other Funds		54,175,556
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 172,519,032

(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 SEPTEMBER 30, 2019

Exhibit F

FUND	BEGINNING BALANCE SEPTEMBER 2019	ACTUAL MONTH OF SEPTEMBER 2019	ENDING BALANCE SEPTEMBER 2019	ENDING BALANCE SEPTEMBER 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ (11,049)	\$ 85,453	\$ 74,404	\$ (9,988)
00170 Return Check Collection	(45,070)	(18,963)	(64,033)	(33,893)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>439,188</u>	<u>66,490</u>	<u>505,678</u>	<u>451,426</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,225,371	(241,165)	1,984,206	2,136,835
00201 Technology Fund	1,314,924	11,773	1,326,698	1,135,072
00202 Local Government Fund	16,335,849	(325,108)	16,010,741	15,121,450
00203 Local Official Fund	8,676,982	(218,923)	8,458,059	9,300,983
00204 Record Management Fund	28,887,412	(2,543,318)	26,344,094	23,632,461
00500 Payroll	(15,584)	(858)	(16,442)	(888)
00538 DA - Check Processing	215,762	938	216,700	198,427
00547 DA - State Forfeitures/Other	179,118	335	179,453	147,693
	<u>57,819,834</u>	<u>(3,316,325)</u>	<u>54,503,509</u>	<u>51,672,033</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
00440 Tax Notes Series 2013	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	117,127,494	(8,988,342)	108,139,151	152,312,177
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>118,010,777</u>	<u>(8,988,342)</u>	<u>109,022,435</u>	<u>164,504,156</u>
Road Funds:				
00414 1995 Road Bond Fund	1,619	(1,619)	-	6,423
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	2,047,235	2,868,674	4,915,909	3,697,612
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>5,626,060</u>	<u>(289,451)</u>	<u>5,336,609</u>	<u>7,742,275</u>
Total Governmental Funds Cash and Investments	<u>\$ 181,895,858</u>	<u>\$ (12,527,628)</u>	<u>\$ 169,368,230</u>	<u>\$ 224,369,890</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.

(c) Capital project Fund 440 reimbursed Fund 196 for capital expenditures for which Fund 440 was responsible.

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF SEPTEMBER 2019	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ (85,453)	\$ (84,392)
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(85,453)</u>	<u>(84,392)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	16,736	262,114	718,483
00201 Technology Fund	-	-	2,241
00202 Local Government Fund	1,496,770	783,904	7,970,490
00203 Local Official Fund	1,329,107	469,670	7,169,139
00204 Record Management Fund	703,037	3,999,357	7,727,818
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	1,107	48,329
00547 DA - State Forfeitures/Other	-	-	8,430
	<u>3,545,650</u>	<u>5,516,152</u>	<u>23,644,929</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	394,310
00440 Tax Notes Series 2013	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	103,143,298	5,513,324	144,933,088
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>103,211,985</u>	<u>5,513,324</u>	<u>156,310,471</u>
Road Funds:			
00414 1995 Road Bond Fund	-	-	1,619
00418 Road Bond Series 1996	-	-	128,946
00424 Unlimited Tax Road Bonds Series	-	-	2,881,339
00427 Unlimited Tax Refunding & Improv	1,480,376	1,758	3,412,428
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	152,604
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>1,486,760</u>	<u>1,758</u>	<u>6,576,936</u>
Subtotal road funds	<u>1,486,760</u>	<u>1,758</u>	<u>6,576,936</u>
Subtotal capital project funds	<u>104,698,744</u>	<u>5,515,082</u>	<u>162,887,407</u>
Total	<u>\$ 108,244,394</u>	<u>\$ 10,945,781</u>	<u>\$ 186,447,944</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.

(c) Capital project Fund 440 reimbursed Fund 196 for capital expenditures for which Fund 440 was responsible.

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

Exhibit H

FUND	ACTUAL MONTH OF SEPTEMBER 2019	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	(18,963)	(29,616)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(18,963)</u>	<u>(29,616)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00200 Judicial Fund	27,610	574,308
00201 Technology Fund	11,773	189,877
00202 Local Government Fund	548,583	8,157,088
00203 Local Official Fund	385,212	5,262,275
00204 Record Management Fund	1,487,586	9,883,666
00500 Payroll	-	-
00538 DA - Check Processing	2,046	66,602
00547 DA - State Forfeitures/Other	335	40,190
	<u>2,463,144</u>	<u>24,174,006</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	3,158,125	3,158,125
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>3,158,125</u>	<u>3,158,125</u>
Total	<u>\$ 5,602,306</u>	<u>\$ 27,302,515</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
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF SEPTEMBER 30, 2019

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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>\$ 151,495,000</u>	<u>\$ 41,396,525</u>	<u>\$ 192,891,525</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 SEPTEMBER 30, 2019

Exhibit J

FUND	BEGINNING BALANCE SEPTEMBER 2019	ACTUAL MONTH OF SEPTEMBER 2019	ENDING BALANCE SEPTEMBER 2019	ENDING BALANCE SEPTEMBER 2018
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 8,011,359	\$ 3,076,215	\$ 11,087,574	\$ 10,342,281
00130 Election Fund-Special	41,139	127	41,266	37,511
00166 State Report Interest Fund	2,303,703	1,444,827	3,748,530	3,589,821
00501 County Clerk-Special	14,096,041	186,901	14,282,943	10,298,833
00502 County Clerk-Trust	20,982,110	15,619	20,997,728	20,021,496
00503 District Clerk-Special	8,001,043	853,608	8,854,651	8,704,060
00504 District Clerk-Trust	24,866,249	862,925	25,729,175	26,711,697
00505 Sheriff-Special	203,209	128,077	331,286	234,924
00506 County Clerk Special Trust Fund	28,708,346	717,880	29,426,226	22,525,325
00532 Escrow Fund	17,907,864	(1,158,300)	16,749,564	15,105,768
00537 Youth Village Special Fund	523	0	523	522
00542 DA - Police Agencies	38,416	72	38,488	37,666
00543 Adult Probation-Restitution	3,335,652	34,378	3,370,030	2,954,973
00544 DA - Attorney General	27,850	52	27,902	27,306
00545 DA - Unadjudicated-Gambling	60,750	114	60,864	59,564
00546 DA - Forfeitures-Narcotics	13,393	10,018	23,411	32,997
00550 Justice of the Peace 1-1 Special	523,694	(3,043)	520,651	526,288
00551 Justice of the Peace 1-2 Special	119,477	409	119,886	133,501
00553 Justice of the Peace 3-3 Special	90,337	(10,292)	80,045	73,021
00554 Justice of the Peace 2-1 Special	405,819	221	406,041	406,840
00555 Justice of the Peace 2-2 Special	62,859	1,886	64,744	62,591
00556 Justice of the Peace 3-1 Special	25,093	(992)	24,101	20,212
00557 Justice of the Peace 3-2 Special	158,081	-	158,081	159,538
00559 Justice of the Peace 4-1 Special	56,654	2,822	59,476	49,794
00560 Justice of the Peace 4-2 Special	6,041	360	6,401	2,411
00561 Justice of the Peace 5-1 Special	12,165	600	12,765	20,114
00562 Justice of the Peace 5-2 Special	287,454	(80)	287,374	273,536
00570 Dallas County Housing Fin.	65,984	123	66,107	64,696
00571 Dallas County Housing Fin.	1,011,306	1,932	1,013,239	991,319
00580 Constable 1 Special Fund No. 580	44,618	1,342	45,959	47,010
00581 Constable 2 Special Fund No. 581	2,917	-	2,917	3,102
00582 Constable 3 Special Fund No. 582	36,055	8,496	44,551	6,606
00584 Constable 4 Special Fund No. 584	20,031	(5,117)	14,914	41,714
00586 Constable 5 Special Fund No. 586	32,502	(1,045)	31,457	31,707
00600 DCS - Administration	14,899,635	-	14,899,635	-
00670 Credit Card BOA Charge Back	61	-	61	61
00704 Unallocated Tax	4,687,668	(509,482)	4,178,186	1,124,696
00802 Child Support Holding Fund	128,700	(338)	128,361	141,243
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	12,258	4,549	16,807	12,258
Total Fiduciary and Agency Cash and Investments	\$ 151,853,113	\$ 5,664,863	\$ 157,517,977	\$ 125,395,653

(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.