



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

January 17, 2019

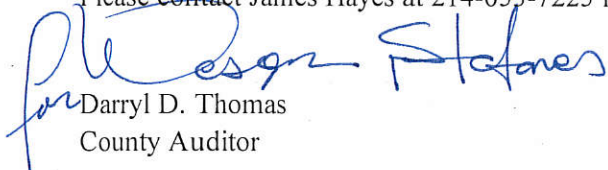
The Honorable District Judges  
The Honorable Commissioners Court  
County of Dallas  
Dallas, Texas

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

**ASSETS**

Cash and Investments		\$ 543,084,652
Inventories, Stock Room		2,064,236
Net Receivables - County Taxes	364,657,540	
Net Receivables - Other	<u>10,010,000 (a)</u>	
Subtotal Net Receivables	374,667,540	
Due from Other Governmental Units	<u>7,182,087</u>	
Total Receivables		381,849,627
Prepayments and other assets		<u>7,973,904</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 934,972,419</u></u>

**LIABILITIES, RESERVES AND FUND BALANCES**

**LIABILITIES:**

Accounts Payable and Other Liabilities	19,867,756 (b)	
Due to Other Governmental Units	<u>45,429,820</u>	
<b>TOTAL LIABILITIES</b>		65,297,576

**FUND BALANCE**

**RESERVED:**

Inventory and Prepayment Reserves		10,038,140
Projects		146,035,151
General Fund - Encumbrances		30,366,024
Projects - Encumbrances		184,763,970
Other - Encumbrances		19,930,270

**UNRESERVED**

General Fund		329,831,802
Other Funds		<u>148,709,484</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 934,972,419</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 DECEMBER 31, 2018

Exhibit A

FUND	BEGINNING BALANCE DECEMBER 2018	ACTUAL MONTH OF DECEMBER 2018	ENDING BALANCE DECEMBER 2018	ENDING BALANCE DECEMBER 2017
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 6,850,594	\$ 103,997,615	\$ 110,848,208	\$ 117,403,891
00196 Major Projects	327,873,497	25,104,621	352,978,118	329,135,015
00205 Interest & Debt Retirement Fund	8,457,870	1,288,642	9,746,513	8,029,114
00466 Projected Federal Grants	11,842,441	(2,385,209)	9,457,233	12,586,730
	<u>355,024,402</u>	<u>128,005,669</u>	<u>483,030,071</u>	<u>467,154,750</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	31,311,368	(3,749,129)	27,562,239	23,455,696
00126 Permanent Improvement Fund	2,211,516	1,202,343	3,413,858	1,869,626
00162 Alternate Dispute Resolution	4,138,233	(55,207)	4,083,026	3,687,334
00168 Dallas County Historical Commission	6,397	3	6,400	8,892
00195 Major Technology Fund	4,944,950	12,274,574	17,219,525	15,571,704
00467 HUD Section 8	3,368,196	85,166	3,453,362	3,189,397
00468 Charter School Grants	2,862,751	151,201	3,013,953	2,857,681
00470 Law Library Fund	481,172	(76,359)	404,812	381,601
00471 Appellate Judicial System	896,628	777	897,406	719,297
	<u>50,221,211</u>	<u>9,833,370</u>	<u>60,054,581</u>	<u>51,741,228</u>
Total Governmental Funds Cash and Investments	<u>\$ 405,245,613</u>	<u>\$ 137,839,039</u>	<u>\$ 543,084,652</u>	<u>\$ 518,895,978</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 THREE MONTHS ENDED DECEMBER 31, 2018

Exhibit B  
Page 1 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
<b>General Government</b>				
1010 GG-County Judge	\$ 605,453	\$ 1,982	\$ 136,346	\$ 467,125
1011 Truancy Courts	693,291	79,605	190,370	423,316
1020 GG-Commissioners Court Administrator	2,076,893	35,057	406,222	1,635,613
1021 GG-Operation Services-Engineering	1,306,292	332,799	185,103	788,390
1022 GG-Operation Services- Facilities	18,463,624	4,868,799	3,286,460	10,308,365
1023 GG-Operation Services- Comm/Central Svcs	1,439,275	167,214	491,205	780,856
1024 GG-Operations Services-Records Mgt	881,226	73,570	186,163	621,492
1027 GG-Operations-Auto Service Center	4,181,705	465,786	540,805	3,175,115
1035 GG- Tax Assessor/Collector	15,296,163	206,640	3,468,245	11,621,278
1040 Human Resource/Civil Service	5,375,437	385,158	828,179	4,162,100
1050 GG-County Treasurer	1,394,373	25,588	326,999	1,041,787
1060 Office of Budget and Evaluation	658,688	1,404	133,980	523,304
1070 GG-County Auditor	8,704,515	20,955	2,048,539	6,635,022
1080 GG-Purchasing	1,735,489	14,934	313,340	1,407,214
1082 Small Business Enterprise SBE	622,191	12,015	190,524	419,652
1210 Elections	7,665,637	1,007,854	3,651,749	3,006,034
<b>Subtotal General Government</b>	<u>71,100,251</u>	<u>7,699,361</u>	<u>16,384,228</u>	<u>47,016,663</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	470,901	6,822	93,893	370,186
2060 Veterans Service	379,709	964	78,075	300,670
<b>Subtotal Community Services</b>	<u>850,609</u>	<u>7,785</u>	<u>171,968</u>	<u>670,856</u>
<b>Law Enforcement</b>				
3110 Executive	1,410,509	9,659	322,283	1,078,566
3113 Internal Affairs	1,044,380	5,055	255,418	783,907
3121 General Services	1,176,402	588	280,080	895,734
3122 Personnel	1,123,810	52,237	244,580	826,992
3123 Training	1,038,855	52,157	276,466	710,233
3124 Communications	1,964,824	19,785	530,534	1,414,505
3125 Fiscal	2,916,467	402,254	600,351	1,913,861
3126 Photo Lab	292,199	21,778	59,197	211,223
3128 Bonds	2,631,098	6,308	593,929	2,030,861
3129 Bailiff	10,599,530	4,841	2,862,418	7,732,271
3130 Warrants	5,152,489	21,175	1,272,336	3,858,978
3131 Fugitive Transportation	2,039,560	2,016	551,299	1,486,245
3132 Civil	423,431	6,493	109,915	307,023
3134 Criminal Investigation	3,121,102	49,729	861,154	2,210,219
3136 FLEET	243,841	11,717	51,020	181,104
3137 Freeway Management Program	12,248,694	71,376	3,003,328	9,173,989
3140 Detention Services	1,248,340	7,859	280,591	959,889
3141 North Tower	28,249,196	51,710	7,381,505	20,815,981
3142 West Tower	14,722,806	48,802	3,878,716	10,795,288
3147 Central Intake	13,838,980	49,679	3,222,671	10,566,630
3148 South Tower	21,921,154	239,570	5,596,477	16,085,106
3150 Classification and Release	21,258,329	50,000	5,710,407	15,497,922
3152 Central Kitchen	9,432,830	863,523	2,440,783	6,128,524
3153 Central Laundry	1,766,837	-	386,770	1,380,067
3154 Inmate Transport	396	300	96	-
3155 Jail Medical	11,299,391	12,854	2,821,369	8,465,169
<b>Subtotal Sheriff</b>	<u>171,165,448</u>	<u>2,061,465</u>	<u>43,593,695</u>	<u>125,510,288</u>
3210 Constable Precinct #1	2,256,038	21,553	573,860	1,660,625
3220 Constable Precinct #2	1,599,982	9,324	408,574	1,182,084
3230 Constable Precinct #3	1,865,658	11,156	448,836	1,405,665
3240 Constable Precinct #4	2,158,255	14,413	634,948	1,508,894
3250 Constable Precinct #5	1,464,527	15,249	370,317	1,078,962
<b>Subtotal Constable</b>	<u>9,344,461</u>	<u>71,695</u>	<u>2,436,536</u>	<u>6,836,230</u>
3311 Crime Lab	8,658,944	374,374	1,738,092	6,546,477
3312 Medical Examiner	8,195,381	729,414	1,727,671	5,738,296
3313 Breath Alcohol Program	295,374	645	68,847	225,882
<b>Subtotal Institute of Forensic Sciences</b>	<u>17,149,699</u>	<u>1,104,434</u>	<u>3,534,610</u>	<u>12,510,655</u>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	728,216	304,967	666,484
3330 Public Service Program	1,334,811	40,316	289,223	1,005,271
3343 Unincorporated Area Services	475,278	67,955	50,642	356,680
<b>Subtotal Law Enforcement</b>	<b>201,169,363</b>	<b>4,074,082</b>	<b>50,209,673</b>	<b>146,885,608</b>
<b>Justice Administration</b>				
3340 Building Security	4,989,538	1,506,360	686,448	2,796,730
3341 Emergency Management	549,984	17,408	144,096	388,480
3342 Fire Marshal	1,393,654	441,956	252,970	698,728
4011 District Attorney	52,929,996	711,117	12,609,532	39,609,347
4013 Drug Court Program	429,697	1,020	100,429	328,248
4014 Jail Diversion	546,666	6,030	104,767	435,869
4015 Divert Court Department	472,584	91,159	69,521	311,904
4020 District Clerk	15,706,747	76,487	3,347,529	12,282,731
4031 County Clerk	11,817,995	198,216	2,685,304	8,934,475
4032 County Clerk-Collections	1,136,113	23,055	257,059	855,999
4033 Truancy Courts Clerks	616,218	-	153,929	462,289
4040 Public Defender	15,412,644	115,358	3,609,993	11,687,292
4051 District Court Administration	212,076	661	51,895	159,519
4056 Domestic Relations Office Administration	3,034,478	27,213	695,366	2,311,899
4060 Jury Service	2,290,478	128,156	484,145	1,678,178
4065 Grand Jury Service	226,000	-	60,420	165,580
4071 5th Court of Appeals	150,287	-	34,491	115,796
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	8,411,709	82,185	80,362	8,249,161
4110 14th Civil District Court	287,300	4,033	68,337	214,930
4115 44th Civil District Court	293,087	4,832	65,453	222,802
4120 68th Civil District Court	268,969	10,359	59,423	199,187
4125 95th Civil District Court	286,399	3,797	66,796	215,806
4130 101st Civil District Court	261,545	17,575	57,691	186,280
4135 116th Civil District Court	287,816	1,441	69,174	217,201
4140 134th Civil District Court	350,339	4,689	83,746	261,903
4145 160th Civil District Court	301,675	4,422	46,802	250,451
4150 162nd Civil District Court	279,879	4,926	63,548	211,405
4155 191st Civil District Court	276,290	4,045	65,825	206,420
4160 192nd Civil District Court	291,449	4,416	67,916	219,117
4165 193rd Civil District Court	285,392	5,312	68,995	211,084
4170 298th Civil District Court	288,407	2,196	67,712	218,500
4175 Civil District Masters	352,585	2,162	80,196	270,227
4180 Civil Tax Court	353,669	653	83,177	269,839
4210 254th Family Court	661,426	11,864	159,628	489,934
4215 255th Family Court	629,664	8,550	179,519	441,594
4220 256th Family Court	614,714	7,967	127,742	479,005
4225 301st Family Court	656,541	6,820	135,629	514,093
4230 302nd Family Court	644,569	6,274	138,019	500,276
4235 303rd Family Court	612,968	3,740	141,103	468,124
4240 330th Family Court	670,155	4,483	148,035	517,637
4250 IV-D Court	332,176	62,161	82,746	187,269
4310 304th Juvenile Court	2,394,196	49,994	654,857	1,689,345
4320 305th Juvenile Court	2,225,996	96,979	659,190	1,469,827
4401 Criminal District Court #1	763,192	13,500	524,322	225,370
4402 Criminal District Court #2	777,551	36,147	251,567	489,837
4403 Criminal District Court #3	747,007	71,398	167,436	508,174
4404 Criminal District Court #4	602,479	39,657	235,654	327,168
4405 Criminal District Court #5	721,298	28,252	213,160	479,886
4406 Criminal District Court #6	738,422	26,648	215,382	496,391
4407 Criminal District Court #7	719,469	26,979	279,979	412,511
4410 194th Criminal District Court	749,407	37,041	310,085	402,282
4415 195th Criminal District Court	756,627	23,788	282,009	450,830
4420 203rd Criminal District Court	795,002	62,956	312,197	419,849
4425 204th Criminal District Court	783,680	38,873	266,298	478,509
4430 265th Criminal District Court	668,496	46,303	224,306	397,886
4435 282nd Criminal District Court	666,871	28,082	196,444	442,345
4440 283rd Criminal District Court	758,604	42,196	282,479	433,929

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



**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018**

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	749,069	45,220	239,082	464,768
4450 292nd Criminal District Court	763,479	48,040	326,385	389,055
4455 363rd Criminal District Court	561,071	46,532	379,748	134,791
4460 Criminal District Magistrates	2,078,940	3,954	513,111	1,561,876
4461 Pretrial Release	2,736,987	108,725	688,091	1,940,171
4465 Staff Attorneys	685,382	33,538	145,469	506,376
4470 Criminal District Court Manager	346,006	16,942	87,101	241,963
4501 County Court at Law #1	447,735	7,515	102,012	338,207
4502 County Court at Law #2	466,211	2,433	110,351	353,427
4503 County Court at Law #3	463,859	4,598	106,416	352,845
4504 County Court at Law #4	468,196	1,216	108,484	358,496
4505 County Court at Law #5	458,954	1,852	108,693	348,409
4601 County Criminal Court #1	555,405	3,475	137,838	414,092
4602 County Criminal Court #2	667,912	4,362	174,978	488,572
4603 County Criminal Court #3	464,178	4,058	100,071	360,048
4604 County Criminal Court #4	620,551	6,331	205,470	408,750
4605 County Criminal Court #5	613,429	7,008	165,024	441,397
4606 County Criminal Court #6	608,446	5,642	159,974	442,830
4607 County Criminal Court #7	493,212	25,926	117,115	350,171
4608 County Criminal Court #8	613,283	9,399	154,118	449,766
4609 County Criminal Court #9	664,287	6,400	155,210	502,678
4610 County Criminal Court #10	576,365	10,586	152,951	412,828
4611 County Criminal Court #11	623,191	4,975	132,646	485,571
4615 County Criminal Court of Appeals	322,186	1,964	72,464	247,758
4616 County Criminal Court of Appeals #2	621,149	4,443	135,023	481,682
4617 County Criminal Court - Magistrate	487	400	-	87
4620 County Criminal Court Manager	275,512	10,198	70,208	195,106
4701 Probate Court #1	744,150	8,628	182,462	553,060
4702 Probate Court #2	826,990	11,288	213,709	601,993
4703 Probate Court #3	1,410,512	13,316	284,547	1,112,649
4704 Investigators/Court Visitor Program	1,012,499	18,616	171,102	822,782
4705 Probate Associates	359,514	7,437	86,249	265,828
4811 J.P- 1-1	1,081,352	30,696	235,820	814,837
4812 J.P- 1-2	718,569	25,523	158,697	534,350
4821 J.P- 2-1	681,029	27,739	146,144	507,147
4822 J.P- 2-2	712,525	3,855	159,547	549,123
4831 J.P- 3-1	838,594	6,151	189,818	642,625
4832 J.P- 3-2	710,268	6,350	164,647	539,271
4841 J.P- 4-1	711,487	8,510	163,843	539,134
4842 J.P- 4-2	605,630	8,661	109,099	487,870
4851 J.P- 5-1	655,759	11,631	154,678	489,450
4852 J.P- 5-2	811,218	7,064	176,509	627,645
<b>Subtotal Justice Administration</b>	<b>174,397,774</b>	<b>4,903,088</b>	<b>40,075,736</b>	<b>129,418,949</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	515,459	21,491	112,277	381,690
2070 Welfare Assistance	3,093,460	101,985	706,210	2,285,264
5110 Juvenile Administration	22,350,411	3,729,019	4,716,930	13,904,463
5114 Juvenile-Detention Center	17,646,764	67,785	3,693,702	13,885,277
5115 Juvenile-Emergency Shelter	2,694,758	4,747	514,764	2,175,247
5116 Juvenile-Letot Center	3,549,364	14,724	779,749	2,754,891
5117 Juvenile-Youth Village	4,291,333	16,727	919,751	3,354,855
5118 Juvenile-Medlock Center	5,057,488	14,387	1,145,198	3,897,903
5119 Juvenile-Letot Residential Treatment Center	2,360,198	22,538	551,040	1,786,620
5210 Health Administration	1,337,789	59,341	288,232	990,216
5211 Environmental Health	1,686,803	54,336	226,533	1,405,934
5212 Public Health Lab	2,597,682	345,572	461,707	1,790,404
5213 Preventive Health	3,411,674	398,952	455,977	2,556,745
5214 Communicable Disease Control	705,295	51,122	160,294	493,878
5215 STD Clinic	2,093,020	234,993	350,417	1,507,610
5216 TB Clinic	2,222,539	171,197	447,388	1,603,954
5218 HHS - Finance Admin	726,640	-	84,964	641,676
5310 Budget Office Community Contracts	12,416,333	2,991,382	3,805,973	5,618,978
5330 CPS Program	4,379,868	4,229,976	17,826	132,066
<b>Subtotal Health and Social Services</b>	<b>93,136,880</b>	<b>12,530,275</b>	<b>19,438,932</b>	<b>61,167,674</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	248,582	7,245	53,481	187,856
9910 Countywide Appropriations	11,078,818	1,144,188	2,878,375	7,056,255
9930 Cash Match for Grants	5,649,645	-	-	5,649,645
9940 Reserves and Contingency	5,056,623	-	-	5,056,623
<b>Subtotal Other Operating</b>	<u>22,033,668</u>	<u>1,151,433</u>	<u>2,931,856</u>	<u>17,950,379</u>
9950 Emergency Reserves	56,569,857 (a)	-	-	56,569,857
<b>Grand Total</b>	<u>\$ 619,258,401</u>	<u>\$ 30,366,024</u>	<u>\$ 129,212,392</u>	<u>\$ 459,679,985</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	(1,293,082)
	<u>\$ 56,569,857</u>

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

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF DECEMBER 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,201,836	\$ 6,170,996	\$ 9,360,351	\$ 49,851,140
120 General Fund	619,258,401	30,366,024	43,924,866	159,578,416	459,879,985
126 Permanent Improvement Fund	4,349,886	1,228,543	124,468	1,600,784	2,749,102
162 Alternate Dispute Resolution	4,835,064	12,221	119,153	165,766	4,669,299
168 Dallas County Historical Commission	4,450	-	-	500	3,950
195 Major Technology Fund	45,468,410	6,331,132	1,923,176	12,938,552	32,529,858
196 Major Projects	330,751,996	178,432,838	8,282,182	203,812,681	126,939,315
205 Interest & Debt Retirement Fund	33,460,010	-	-	-	33,460,010
466 Grants	73,565,372	16,231,099	4,732,040	34,344,781	39,220,591
467 HUD Section 8	40,861,444	644,012	3,063,505	9,756,529	31,104,916
468 Charter School Grants	7,023,172	298,441	600,709	2,168,339	4,854,833
470 Law Library Fund	1,236,090	314,119	61,667	556,486	679,603
471 Appellate Judicial System	1,285,566	-	17,962	57,724	1,227,842
Total	<u>\$ 1,221,311,352</u>	<u>\$ 235,060,265</u>	<u>\$ 69,020,724</u>	<u>\$ 434,340,909</u>	<u>\$ 786,970,444</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 THREE MONTHS ENDED DECEMBER 31, 2018**

Exhibit D

FUND	FY2019 BUDGET	ACTUAL MONTH OF DECEMBER 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 32,059,673	\$ 2,906,237	\$ 7,192,275	\$ 24,867,398
120 General Fund	553,011,089	140,658,439	184,514,644	368,496,445
126 Permanent Improvement	4,106,874	1,369,643	1,620,885	2,485,989
162 Alternate Dispute	882,792	64,076	239,033	643,759
168 Historical Commission	-	3	7	(7)
195 Major Technology	43,785,090	14,682,974	17,511,204	26,273,886
196 Major Projects	99,891,709	34,119,841	42,537,032	57,354,677
205 Debt Service	29,773,961	1,288,642	2,201,806	27,572,155
466 Projected Federal Grants	85,899,034	2,814,517	17,839,017	68,060,017
467 HUD Section 8	36,250,473	3,110,784	9,310,349	26,940,124
468 Charter School Grants	8,368,081	802,529	1,915,278	6,452,803
470 Law Library	1,010,903	71,122	240,585	770,318
471 Appellate Judicial	418,342	16,527	81,163	337,179
<b>TOTAL</b>	<b>\$ 895,458,021</b>	<b>\$ 201,905,335</b>	<b>\$ 285,203,279</b>	<b>\$ 610,254,742</b>

(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 THREE MONTHS ENDED DECEMBER 31, 2018

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF DECEMBER 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 130,030,566	\$ 152,098,936	\$ 233,124,502
Licenses, Permits and Registrations	25,150,000	37,554	89,700	25,060,300
Fines and Forfeitures	319,000	314,483	1,018,473	(699,473)
Use of Money and Property	7,393,783	420,725	1,779,280	5,614,503
Charges for Current Services - General Government	42,705,500	3,463,953	10,092,266	32,613,234
Charges for Current Services - Public Safety	12,883,463	963,103	3,233,364	9,650,099
Charges for Current Services - Judiciary	22,471,110	1,518,088	4,674,049	17,797,061
Reimbursements for Current Services - General Government	652,000	28,565	124,859	527,141
Reimbursements for Current Services - Public Safety	16,392,316	1,178,838	3,507,209	12,885,107
Reimbursements for Current Services - Judicial	5,892,077	449,733	1,557,800	4,334,277
Reimbursements for Current Services - Health	7,798,900	219,428	1,633,932	6,164,968
Intergovernmental - General Government	1,595,000	88,882	790,444	804,556
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	-	600,000	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	106,389	753,340	1,231,660
Intergovernmental - Health and Welfare	850,000	24,300	82,400	767,600
Miscellaneous	3,124,650	360,382	1,425,252	1,699,398
Interfund Transfers	18,174,851	853,449	1,053,341	17,121,510
<b>TOTAL</b>	<b>\$ 553,011,088</b>	<b>\$ 140,658,439</b>	<b>\$ 184,514,644</b>	<b>\$ 368,496,444</b>

(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 DECEMBER 31, 2018

<b>ASSETS</b>		
Cash and Investments		\$ 210,641,958
Inventories, Stock Room		48,040
Net Receivables - County Taxes	-	
Net Receivables - Other	<u>7,641,000</u> (a)	
Subtotal Net Receivables	7,641,000	
Due from Other Governmental Units	<u>47,763</u>	
Total Receivables		7,688,763
Prepayments and other assets		<u>68,753</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 218,447,514</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	6,369,691 (b)	
Due to Other Governmental Units	<u>414,501</u>	
<b>TOTAL LIABILITIES</b>		6,784,192
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		116,793
Projects		21,389,830
General Fund - Encumbrances		-
Projects - Encumbrances		135,359,061
Other - Encumbrances		8,496,285
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		<u>46,301,353</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 218,447,514</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  
FUNDS NOT BUDGETED  
AS OF DECEMBER 31, 2018

Exhibit F

FUND	BEGINNING BALANCE DECEMBER 2018	MONTH OF DECEMBER 2018	ENDING BALANCE DECEMBER 2018	ENDING BALANCE DECEMBER 2017
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ 16,962	\$ (478)	\$ 16,484	\$ 16,508
00130 Election Fund-Special	39,346	319	39,665	35,848
00170 Return Check Collection	(36,612)	1,273	(35,339)	(4,774)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>515,003</u>	<u>1,114</u>	<u>516,118</u>	<u>542,889</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	2,216,472	77,789	2,294,261	2,208,027
00201 Technology Fund	1,178,481	14,038	1,192,519	987,560
00202 Local Government Fund	14,792,631	(264,360)	14,528,271	11,150,014
00203 Local Official Fund	8,863,368	(64,396)	8,798,972	8,952,313
00204 Record Management Fund	24,603,904	500,738	25,104,642	22,773,259
00500 Payroll	1,300	1,205	2,505	3,604
00538 DA - Check Processing	164,846	25,884	190,730	170,048
00547 DA - State Forfeitures/Other	139,534	266	139,801	147,858
00704 Unallocated Tax	49,586,445	(52,251,764)	(2,665,319)	22,355,610
	<u>101,546,980</u>	<u>(51,960,599)</u>	<u>49,586,381</u>	<u>68,748,293</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	146,636,171	(5,465,113)	141,171,057	173,812,010
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>158,828,150</u>	<u>(5,465,113)</u>	<u>153,363,036</u>	<u>186,003,989</u>
<b>Road Funds:</b>				
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	3,342,373	(461,035)	2,881,339	3,342,373
00427 Unlimited Tax Refunding & Improv	3,685,031	(92,236)	3,592,795	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>7,729,694</u>	<u>(553,271)</u>	<u>7,176,424</u>	<u>9,317,839</u>
Total Governmental Funds Cash and Investments	<u>\$ 268,619,827</u>	<u>\$ (57,977,869)</u>	<u>\$ 210,641,958</u>	<u>\$ 264,613,010</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 THREE MONTHS ENDED DECEMBER 31, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF DECEMBER 2018	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	-	478	(26,472)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>478</u>	<u>(26,472)</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	57,909	(1,597)	122,900
00201 Technology Fund	-	-	-
00202 Local Government Fund	4,627,513	313,270	5,996,121
00203 Local Official Fund	1,713,170	438,148	3,665,749
00204 Record Management Fund	2,097,693	119,020	2,659,035
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	868	41,477
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	(0)	8,430
00704 Unallocated Tax	-	-	-
	<u>8,496,285</u>	<u>869,707</u>	<u>12,493,711</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	131,972,587	6,553,135	144,372,368
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>132,041,274</u>	<u>6,553,135</u>	<u>144,441,055</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	-	461,035	461,035
00427 Unlimited Tax Refunding & Improv	3,306,599	79,189	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>3,317,787</u>	<u>540,224</u>	<u>3,879,845</u>
<b>Subtotal road funds</b>	<u>3,317,787</u>	<u>540,224</u>	<u>3,879,845</u>
<b>Subtotal capital project funds</b>	<u>135,359,061</u>	<u>7,093,358</u>	<u>148,320,900</u>
<b>Total</b>	<u>\$ 143,855,346</u>	<u>\$ 7,963,544</u>	<u>\$ 160,788,140</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 THREE MONTHS ENDED DECEMBER 31, 2018

Exhibit H

FUND	ACTUAL MONTH OF DECEMBER 2018	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	1,273	(1,446)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>1,273</u>	<u>(1,446)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00169 Historical Exhibit	-	-
00200 Judicial Fund	107,767	223,431
00201 Technology Fund	22,908	53,456
00202 Local Government Fund	332,878	718,174
00203 Local Official Fund	219,236	1,081,812
00204 Record Management Fund	829,306	1,846,951
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	26,751	33,780
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	537	537
00704 Unallocated Tax	-	372,852
	<u>1,539,383</u>	<u>4,330,993</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>\$ 1,540,657</u>	<u>\$ 4,329,547</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.



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

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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 DECEMBER 31, 2018

Exhibit J

FUND	BEGINNING BALANCE DECEMBER 2018	ACTUAL MONTH OF DECEMBER 2018	ENDING BALANCE DECEMBER 2018	ENDING BALANCE DECEMBER 2017
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 5,494,503	\$ 4,618,367	\$ 10,112,870	\$ 8,304,108
00166 State Report Interest Fund	2,154,375	950,757	3,105,132	3,175,623
00501 County Clerk-Special	10,781,577	88,243	10,869,820	9,213,128
00502 County Clerk-Trust	20,081,475	105,349	20,186,824	19,147,532
00503 District Clerk-Special	8,901,821	(700,816)	8,201,005	6,893,157
00504 District Clerk-Trust	35,114,123	(6,181,070)	28,933,053	24,143,898
00505 Sheriff-Special	239,307	(1,155)	238,152	252,212
00506 County Clerk Special Trust Fund	28,545,547	42,953	28,588,500	21,935,657
00532 Escrow Fund	15,571,332	(98,351)	15,472,981	14,806,171
00537 Youth Village Special Fund	522	-	522	521
00542 DA - Police Agencies	37,735	68	37,804	37,146
00543 Adult Probation-Restitution	3,063,122	26,656	3,089,777	2,758,137
00544 DA - Attorney General	27,356	50	27,406	26,929
00545 DA - Unadjudicated-Gambling	59,674	108	59,782	58,741
00546 DA - Forfeitures-Narcotics	47,840	112	47,951	218,360
00550 Justice of the Peace 1-1 Special	523,372	443	523,815	567,305
00551 Justice of the Peace 1-2 Special	136,055	(9,693)	126,362	149,610
00553 Justice of the Peace 3-3 Special	70,671	1,650	72,321	68,672
00554 Justice of the Peace 2-1 Special	406,979	12	406,991	407,005
00555 Justice of the Peace 2-2 Special	62,928	(1,241)	61,687	72,913
00556 Justice of the Peace 3-1 Special	24,002	555	24,557	19,148
00557 Justice of the Peace 3-2 Special	159,538	(700)	158,838	160,555
00559 Justice of the Peace 4-1 Special	50,417	170	50,587	51,546
00560 Justice of the Peace 4-2 Special	3,111	375	3,486	8,561
00561 Justice of the Peace 5-1 Special	20,396	(622)	19,774	22,997
00562 Justice of the Peace 5-2 Special	273,477	(345)	273,132	275,603
00570 Dallas County Housing Fin.	64,814	118	64,932	63,711
00571 Dallas County Housing Fin.	993,137	1,800	994,938	977,475
00580 Constable 1 Special Fund No. 580	50,305	(3,224)	47,080	59,111
00581 Constable 2 Special Fund No. 581	3,102	-	3,102	2,924
00582 Constable 3 Special Fund No. 582	16,783	(10,616)	6,167	19,656
00584 Constable 4 Special Fund No. 584	8,516	2,604	11,120	15,766
00586 Constable 5 Special Fund No. 586	31,707	(0)	31,707	31,209
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	141,243	-	141,243	145,378
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	12,358	3,868	16,226	9,242
Total Fiduciary and Agency Cash and Investments	<u>\$ 133,739,340</u>	<u>\$ (1,163,574)</u>	<u>\$ 132,575,766</u>	<u>\$ 114,618,419</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.