



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

March 20, 2019

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

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

Exhibits

Balance Sheet: Budgeted Funds as of February 28, 2019

Summary of Cash and Investments: Budgeted Funds as of February 28, 2019	A
General Fund: Funds Available Analysis for the five months ended February 28, 2019	B
Appropriations: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2019	C
Revenue: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2019	D
Revenue: Budget/Actual: General Fund for the five months ended February 28, 2019	E

Balance Sheet: Funds Not Budgeted as of February 28, 2019

Summary of Cash and Investments: Funds Not Budgeted as of February 28, 2019	F
Appropriations: Funds Not Budgeted for the five months ended February 28, 2019	G
Revenue: Funds Not Budgeted for the five months ended February 28, 2019	H

Summary of County Bonded Indebtedness as of February 28, 2019


I

Summary of Cash and Investments: Fiduciary and Agency Funds as of February 28, 2019

J

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

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

for 
Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF FEBRUARY 28, 2019

ASSETS

Cash and Investments		\$ 799,509,255
Inventories, Stock Room		2,196,561
Net Receivables - County Taxes	88,453,555	
Net Receivables - Other	9,502,000 (a)	
Subtotal Net Receivables	97,955,555	
Due from Other Governmental Units	5,851,824	
Total Receivables	5,851,824	103,807,378
Prepayments and other assets		6,331,721
TOTAL ASSETS		\$ 911,844,916

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	35,295,286 (b)	
Due to Other Governmental Units	44,396,507	
TOTAL LIABILITIES		79,691,793

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		8,528,282
Projects		202,875,766
General Fund - Encumbrances		27,558,943
Projects - Encumbrances		189,548,155
Other - Encumbrances		18,222,836

UNRESERVED

General Fund		313,329,087
Other Funds		72,090,052
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 911,844,916

(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 FEBRUARY 28, 2019

Exhibit A

FUND	BEGINNING BALANCE FEBRUARY 2019	ACTUAL MONTH OF FEBRUARY 2019	ENDING BALANCE FEBRUARY 2019	ENDING BALANCE FEBRUARY 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 297,353,393	\$ 2,761,144	\$ 300,114,538	\$ 267,905,401
00196 Major Projects	391,085,520	3,409,123	394,494,643	363,200,509
00205 Interest & Debt Retirement Fund	314,265	8,986,340	9,300,604	20,700,562
00466 Projected Federal Grants	10,931,371	(853,124)	10,078,247	13,382,867
	<u>699,684,548</u>	<u>14,303,483</u>	<u>713,988,032</u>	<u>665,189,339</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	29,135,324	1,411,992	30,547,317	24,711,655
00126 Permanent Improvement Fund	5,293,556	348,053	5,641,609	3,615,056
00162 Alternate Dispute Resolution	4,141,902	58,304	4,200,206	3,689,323
00168 Dallas County Historical Commission	6,404	6	6,410	8,900
00195 Major Technology Fund	36,157,217	1,511,001	37,668,218	29,426,459
00467 HUD Section 8	3,396,726	(155,209)	3,241,517	3,278,478
00468 Charter School Grants	2,936,636	31,354	2,967,990	3,085,248
00470 Law Library Fund	440,019	(13,465)	426,555	390,100
00471 Appellate Judicial System	899,337	(77,935)	821,403	795,805
	<u>82,407,123</u>	<u>3,114,101</u>	<u>85,521,223</u>	<u>69,001,024</u>
Total Governmental Funds Cash and Investments	<u>\$ 782,091,671</u>	<u>\$ 17,417,584</u>	<u>\$ 799,509,255</u>	<u>\$ 734,190,363</u>

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

(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 FIVE MONTHS ENDED FEBRUARY 28, 2019

Exhibit B
Page 1 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
General Government				
1010 GG-County Judge	\$ 610,829	\$ 951	\$ 234,054	\$ 375,823
1011 Truancy Courts	715,176	59,086	304,649	351,441
1020 GG-Commissioners Court Administrator	2,108,416	31,203	702,354	1,374,859
1021 GG-Operation Services-Engineering	1,306,292	237,348	311,224	757,720
1022 GG-Operation Services- Facilities	18,465,932	3,466,660	6,093,265	8,906,007
1023 GG-Operation Services- Comm/Central Svcs	1,458,075	154,776	615,928	687,372
1024 GG-Operations Services-Records Mgt	881,226	66,889	327,039	487,298
1027 GG-Operations-Auto Service Center	4,231,705	2,409,452	949,510	872,743
1035 GG- Tax Assessor/Collector	15,342,836	105,952	5,897,080	9,339,804
1040 Human Resource/Civil Service	5,508,707	409,996	1,200,703	3,898,008
1050 GG-County Treasurer	1,397,185	18,868	550,179	828,138
1060 Office of Budget and Evaluation	670,212	1,387	238,673	430,152
1070 GG-County Auditor	8,782,464	48,526	3,386,457	5,347,480
1080 GG-Purchasing	1,742,750	12,724	507,306	1,222,719
1082 Small Business Enterprise SBE	622,191	14,364	265,740	342,087
1210 Elections	7,667,650	1,039,494	4,390,648	2,237,509
Subtotal General Government	71,511,644	8,077,675	25,974,810	37,459,160
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	470,912	4,736	161,532	304,643
2060 Veterans Service	382,396	807	123,970	257,619
Subtotal Community Services	853,307	5,543	285,502	562,262
Law Enforcement				
3110 Executive	1,524,462	81,709	550,412	892,340
3113 Internal Affairs	1,044,380	13,614	420,075	610,690
3121 General Services	1,176,402	489	472,222	703,691
3122 Personnel	1,123,810	77,894	414,106	631,811
3123 Training	1,038,855	26,492	490,146	522,217
3124 Communications	1,964,824	19,925	793,194	1,151,704
3125 Fiscal	3,460,734	801,908	1,082,324	1,576,502
3126 Photo Lab	292,199	19,827	97,244	175,127
3128 Bonds	2,656,098	11,542	1,012,459	1,632,098
3129 Bailiff	10,599,530	5,192	4,672,287	5,922,051
3130 Warrants	5,152,489	9,346	2,114,370	3,028,772
3131 Fugitive Transportation	2,039,560	1,821	907,889	1,129,849
3132 Civil	423,431	8,265	184,404	230,762
3134 Criminal Investigation	3,124,202	41,614	1,417,798	1,664,791
3136 FLEET	243,841	9,964	94,765	139,111
3137 Freeway Management Program	12,249,694	76,975	5,152,657	7,020,061
3140 Detention Services	1,248,340	8,959	473,740	765,641
3141 North Tower	28,249,196	49,096	12,750,294	15,449,806
3142 West Tower	14,722,806	36,865	6,497,966	8,187,975
3147 Central Intake	13,838,980	45,642	5,484,706	8,308,631
3148 South Tower	21,921,154	226,365	9,471,320	12,223,469
3150 Classification and Release	21,258,329	64,076	9,602,299	11,591,954
3152 Central Kitchen	9,311,764	962,773	3,076,708	5,272,283
3153 Central Laundry	1,766,837	-	672,110	1,094,727
3154 Inmate Transport	396	300	-	96
3155 Jail Medical	11,299,391	12,251	4,901,533	6,385,607
Subtotal Sheriff	171,731,702	2,612,905	72,807,029	96,311,769
3210 Constable Precinct #1	2,260,388	15,370	944,494	1,300,525
3220 Constable Precinct #2	1,602,119	13,023	655,752	933,344
3230 Constable Precinct #3	1,890,187	10,040	792,533	1,087,615
3240 Constable Precinct #4	2,165,335	16,600	1,039,985	1,108,750
3250 Constable Precinct #5	1,465,393	21,277	622,346	821,770
Subtotal Constable	9,383,422	76,309	4,055,109	5,252,004
3311 Crime Lab	8,658,944	745,978	2,867,030	5,045,935
3312 Medical Examiner	8,236,086	594,729	3,013,451	4,627,906
3313 Breath Alcohol Program	295,374	-	117,641	177,733
Subtotal Institute of Forensic Sciences	17,190,404	1,340,707	5,998,122	9,851,574

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2019

Exhibit B
Page 2 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	586,768	632,751	480,148
3330 Public Service Program	1,341,607	58,617	497,710	785,280
3343 Unincorporated Area Services	480,663	42,607	134,470	303,586
Subtotal Law Enforcement	201,827,465	4,717,913	84,125,191	112,984,361
Justice Administration				
3340 Building Security	4,995,544	1,156,407	1,374,633	2,464,505
3341 Emergency Management	550,816	17,234	227,467	306,115
3342 Fire Marshal	1,440,966	501,135	360,794	579,037
4011 District Attorney	52,946,578	651,293	20,950,561	31,344,725
4013 Drug Court Program	431,764	506	166,895	264,364
4014 Jail Diversion	547,964	5,287	177,247	365,430
4015 Divert Court Department	472,584	55,536	120,014	297,035
4020 District Clerk	15,779,132	69,017	5,543,259	10,166,856
4031 County Clerk	11,826,993	187,529	4,513,977	7,125,486
4032 County Clerk-Collections	1,136,113	22,112	423,956	690,045
4033 Truancy Courts Clerks	616,218	-	254,361	361,857
4040 Public Defender	15,431,356	90,290	6,097,507	9,243,559
4051 District Court Administration	215,188	845	82,215	132,129
4056 Domestic Relations Office Administration	3,045,903	22,442	1,178,562	1,844,899
4060 Jury Service	2,291,307	83,781	885,073	1,322,453
4065 Grand Jury Service	226,000	-	81,467	144,533
4071 5th Court of Appeals	150,287	-	57,318	92,969
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	8,358,987	89,848	102,193	8,166,946
4110 14th Civil District Court	295,092	2,882	115,847	176,362
4115 44th Civil District Court	298,533	3,793	113,316	181,424
4120 68th Civil District Court	270,859	9,528	101,267	160,064
4125 95th Civil District Court	296,449	3,175	108,795	184,478
4130 101st Civil District Court	263,708	9,845	104,015	149,847
4135 116th Civil District Court	293,740	1,552	115,802	176,386
4140 134th Civil District Court	362,104	3,970	125,131	233,003
4145 160th Civil District Court	307,677	4,064	82,203	221,410
4150 162nd Civil District Court	288,020	3,853	108,081	176,086
4155 191st Civil District Court	301,589	2,994	109,446	189,149
4160 192nd Civil District Court	295,214	3,586	114,859	176,769
4165 193rd Civil District Court	290,599	4,137	137,703	148,758
4170 298th Civil District Court	297,660	1,957	114,934	180,770
4175 Civil District Masters	352,585	2,266	134,238	216,082
4180 Civil Tax Court	353,669	455	141,564	211,651
4210 254th Family Court	675,347	11,208	276,887	387,252
4215 255th Family Court	636,101	8,437	230,769	396,896
4220 256th Family Court	620,538	7,801	234,398	378,339
4225 301st Family Court	659,806	6,327	244,772	408,707
4230 302nd Family Court	648,180	6,865	221,791	419,524
4235 303rd Family Court	620,881	3,162	249,065	368,654
4240 330th Family Court	672,765	4,819	245,405	422,541
4250 IV-D Court	333,131	50,249	136,378	146,504
4310 304th Juvenile Court	2,396,260	32,370	1,117,590	1,246,300
4320 305th Juvenile Court	2,227,768	92,390	960,632	1,174,746
4401 Criminal District Court #1	794,011	15,164	470,609	308,238
4402 Criminal District Court #2	788,104	33,088	331,838	423,179
4403 Criminal District Court #3	754,622	69,623	262,755	422,244
4404 Criminal District Court #4	606,456	44,156	262,531	299,769
4405 Criminal District Court #5	730,348	31,142	312,001	387,205
4406 Criminal District Court #6	742,008	22,568	361,972	357,469
4407 Criminal District Court #7	721,785	42,998	365,567	313,220
4410 194th Criminal District Court	750,283	34,863	389,752	325,668
4415 195th Criminal District Court	762,699	23,427	440,198	299,075
4420 203rd Criminal District Court	804,962	59,923	400,898	344,141
4425 204th Criminal District Court	783,984	38,371	335,095	410,518
4430 265th Criminal District Court	670,540	45,305	312,718	312,517
4435 282nd Criminal District Court	666,954	27,065	348,041	291,848
4440 283rd Criminal District Court	760,208	42,294	323,563	394,351

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2019**

Exhibit B
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DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	749,300	46,520	331,172	371,607
4450 292nd Criminal District Court	763,928	46,099	394,459	323,370
4455 363rd Criminal District Court	566,894	46,609	350,110	170,175
4460 Criminal District Magistrates	2,087,510	3,691	866,576	1,217,243
4461 Pretrial Release	2,777,861	258,300	1,150,764	1,368,797
4465 Staff Attorneys	690,398	23,988	254,290	412,120
4470 Criminal District Court Manager	348,490	8,686	141,285	198,519
4501 County Court at Law #1	459,197	3,130	177,695	278,371
4502 County Court at Law #2	472,532	2,142	183,919	286,470
4503 County Court at Law #3	465,633	1,941	180,781	282,911
4504 County Court at Law #4	500,962	33,082	179,018	288,862
4505 County Court at Law #5	492,604	1,838	185,212	305,554
4601 County Criminal Court #1	559,706	5,632	228,653	325,420
4602 County Criminal Court #2	669,986	7,674	306,918	355,393
4603 County Criminal Court #3	471,554	4,342	172,831	294,381
4604 County Criminal Court #4	630,653	5,459	350,063	275,131
4605 County Criminal Court #5	631,104	6,067	264,865	360,172
4606 County Criminal Court #6	615,523	9,952	248,166	357,404
4607 County Criminal Court #7	507,112	26,287	195,538	285,286
4608 County Criminal Court #8	621,048	12,184	247,668	361,196
4609 County Criminal Court #9	666,931	8,059	264,352	394,521
4610 County Criminal Court #10	579,317	10,192	255,893	313,231
4611 County Criminal Court #11	639,899	7,885	224,960	407,054
4615 County Criminal Court of Appeals	397,186	1,702	127,105	268,379
4616 County Criminal Court of Appeals #2	624,049	6,499	286,153	331,397
4617 County Criminal Court - Magistrate	487	268	131	87
4620 County Criminal Court Manager	312,441	6,968	118,498	186,974
4701 Probate Court #1	749,773	7,276	297,475	445,022
4702 Probate Court #2	831,669	8,953	353,599	469,117
4703 Probate Court #3	1,412,484	12,606	500,709	899,169
4704 Investigators/Court Visitor Program	1,073,725	14,381	336,593	722,751
4705 Probate Associates	360,014	5,418	148,347	206,249
4811 J.P- 1-1	1,086,426	28,138	403,875	654,413
4812 J.P- 1-2	722,226	22,804	262,843	436,579
4821 J.P- 2-1	687,716	15,237	272,567	399,912
4822 J.P- 2-2	744,599	19,280	266,659	458,661
4831 J.P- 3-1	846,886	3,247	318,403	525,235
4832 J.P- 3-2	760,494	4,408	266,864	489,222
4841 J.P- 4-1	723,196	13,795	280,802	428,599
4842 J P 4-2	612,535	18,169	188,645	405,722
4851 J.P- 5-1	663,475	9,671	258,430	395,374
4852 J.P- 5-2	817,358	8,125	293,287	515,946
Subtotal Justice Administration	175,343,835	4,551,639	65,296,096	105,496,100
Health and Social Services				
1110 Employee Health Clinic	515,459	21,428	191,011	303,021
2070 Welfare Assistance	3,093,460	92,725	1,165,385	1,835,349
5110 Juvenile Administration	22,356,278	3,334,956	8,067,157	10,954,165
5114 Juvenile-Detention Center	17,646,764	53,424	6,470,819	11,122,521
5115 Juvenile-Emergency Shelter	2,694,758	3,771	895,174	1,795,814
5116 Juvenile-Letot Center	3,549,364	11,940	1,332,096	2,205,328
5117 Juvenile-Youth Village	4,302,723	31,377	1,587,402	2,683,944
5118 Juvenile-Medlock Center	5,057,721	11,562	1,937,727	3,108,431
5119 Juvenile-Letot Residential Treatment Center	2,360,198	18,927	855,851	1,485,421
5210 Health Administration	1,352,287	51,876	441,614	858,797
5211 Environmental Health	1,686,803	51,275	374,374	1,261,154
5212 Public Health Lab	2,597,682	327,251	767,966	1,502,466
5213 Preventive Health	3,411,674	431,739	839,367	2,140,567
5214 Communicable Disease Control	705,295	48,831	266,818	389,646
5215 STD Clinic	2,093,020	197,001	633,450	1,262,569
5216 TB Clinic	2,222,539	183,228	752,232	1,287,079
5218 HHS - Finance Admin	726,640	-	205,539	521,101
5310 Budget Office Community Contracts	12,416,333	1,865,638	4,870,983	5,679,712
5330 CPS Program	4,379,868	2,601,563	1,659,411	118,894
Subtotal Health and Social Services	93,168,867	9,338,512	33,314,376	50,515,979

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
Other Operating				
5340 Wilmer Substance Abuse Facility	248,582	5,212	93,364	150,005
9910 Countywide Appropriations	11,100,818	862,449	4,487,536	5,750,833
9930 Cash Match for Grants	5,649,645	-	-	5,649,645
9940 Reserves and Contingency	4,112,643	-	-	4,112,643
Subtotal Other Operating	<u>21,111,687</u>	<u>867,661</u>	<u>4,580,901</u>	<u>15,663,126</u>
9950 Emergency Reserves	55,441,595 (a)	-	-	55,441,595
Grand Total	<u>\$ 619,258,401</u>	<u>\$ 27,558,943</u>	<u>\$ 213,576,875</u>	<u>\$ 378,122,583</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	(2,421,344)
	<u>\$ 55,441,595</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2019

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF FEBRUARY 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,384,339	\$ 595,841	\$ 13,225,267	\$ 45,986,224
120 General Fund	619,258,401	27,558,943	45,049,401	241,135,818	378,122,583
126 Permanent Improvement Fund	4,349,886	1,593,327	179,301	2,223,127	2,126,759
162 Alternate Dispute Resolution	4,835,064	11,950	16,579	199,174	4,635,890
168 Dallas County Historical Commission	4,450	-	-	-	4,450
195 Major Technology Fund	45,468,410	5,789,812	1,787,028	17,854,146	27,614,263
196 Major Projects	330,751,996	183,758,343	8,123,645	212,581,665	118,170,330
205 Interest & Debt Retirement Fund	33,460,010	-	-	9,691,638	23,768,373
466 Grants	91,919,527	14,288,992	5,882,569	40,256,989	51,662,539
467 HUD Section 8	43,559,599	452,317	3,249,539	19,097,498	24,462,101
468 Charter School Grants	7,086,866	235,230	589,019	3,334,426	3,752,440
470 Law Library Fund	1,236,090	256,681	50,616	644,991	591,099
471 Appellate Judicial System	1,285,566	-	101,854	179,038	1,106,528
Total	<u>\$ 1,242,427,355</u>	<u>\$ 235,329,934</u>	<u>\$ 65,625,390</u>	<u>\$ 560,423,776</u>	<u>\$ 682,003,579</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 FIVE MONTHS ENDED FEBRUARY 28, 2019**

Exhibit D

<u>FUND</u>	<u>FY2019 BUDGET</u>	<u>ACTUAL MONTH OF FEBRUARY 2019</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 32,059,673	\$ 1,871,602	\$ 14,180,021	\$ 17,879,652
120 General Fund	553,011,089	54,026,056	450,943,596	102,067,493
126 Permanent Improvement	4,106,874	493,699	4,134,868	(27,994)
162 Alternate Dispute	882,792	74,734	390,305	492,487
168 Historical Commission	-	6	17	(17)
195 Major Technology	43,785,090	5,264,937	44,446,962	(661,872)
196 Major Projects	99,891,709	13,450,987	100,556,297	(664,588)
205 Debt Service	29,773,961	8,986,340	11,527,396	18,246,565
466 Projected Federal Grants	85,899,034	5,145,170	28,931,645	56,967,389
467 HUD Section 8	36,250,473	3,167,887	15,610,304	20,640,169
468 Charter School Grants	8,368,081	688,785	3,025,929	5,342,152
470 Law Library	1,010,903	82,668	411,413	599,490
471 Appellate Judicial	418,342	19,189	120,432	297,910
TOTAL	<u>\$ 895,458,021</u>	<u>\$ 93,272,059</u>	<u>\$ 674,279,184</u>	<u>\$ 221,178,837</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.

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2019

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF FEBRUARY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 46,395,745	\$ 390,395,706	\$ (5,172,268)
Licenses, Permits and Registrations	25,150,000	27,289	233,592	24,916,409
Fines and Forfeitures	319,000	366,394	762,431	(443,431)
Use of Money and Property	7,393,783	607,526	2,995,468	4,398,315
Charges for Current Services - General Government	42,705,500	791,780	24,957,845	17,747,655
Charges for Current Services - Public Safety	12,883,463	1,146,044	5,487,724	7,395,739
Charges for Current Services - Judiciary	22,471,110	1,757,889	8,236,609	14,234,501
Reimbursements for Current Services - General Government	652,000	37,627	197,144	454,856
Reimbursements for Current Services - Public Safety	16,392,316	966,285	5,648,613	10,743,703
Reimbursements for Current Services - Judicial	5,892,077	768,726	2,425,164	3,466,913
Reimbursements for Current Services - Health	7,798,900	173,558	1,925,023	5,873,877
Intergovernmental - General Government	1,595,000	105,068	1,085,874	509,126
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	116,210	999,736	985,264
Intergovernmental - Health and Welfare	850,000	479,219	581,157	268,843
Miscellaneous	3,124,650	(75,886)	1,696,485	1,428,165
Interfund Transfers	18,174,851	362,583	2,715,026	15,459,825
TOTAL	<u>\$ 553,011,088</u>	<u>\$ 54,026,056</u>	<u>\$ 450,943,596</u>	<u>\$ 102,067,492</u>

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

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF FEBRUARY 28, 2019

ASSETS		
Cash and Investments		\$ 206,907,080
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	163,024	
Total Receivables	163,024	3,218,024
Prepayments and other assets		65,870
TOTAL ASSETS		\$ 210,239,014
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,433,690 (b)	
Due to Other Governmental Units	529,763	
TOTAL LIABILITIES		3,963,453
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		113,910
Projects		20,870,482
General Fund - Encumbrances		-
Projects - Encumbrances		131,349,932
Other - Encumbrances		9,049,448
 UNRESERVED		
General Fund		-
Other Funds		44,891,790
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 210,239,014

(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. 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 FEBRUARY 28, 2019

Exhibit F

FUND	BEGINNING BALANCE FEBRUARY 2019	MONTH OF FEBRUARY 2019	ENDING BALANCE FEBRUARY 2019	ENDING BALANCE FEBRUARY 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 396	\$ 2,439	\$ 2,835	\$ 59,606
00130 Election Fund-Special	39,335	-	39,335	35,988
00170 Return Check Collection	(43,489)	57	(43,432)	(4,810)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>491,550</u>	<u>2,496</u>	<u>494,046</u>	<u>586,091</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,299,021	46,384	2,345,404	2,308,502
00201 Technology Fund	1,204,224	16,121	1,220,345	1,024,483
00202 Local Government Fund	16,646,799	(56,815)	16,589,983	18,175,109
00203 Local Official Fund	8,772,547	(215,253)	8,557,295	9,264,980
00204 Record Management Fund	25,510,902	335,786	25,846,688	23,727,924
00500 Payroll	94,049	(97,526)	(3,477)	(2,131)
00538 DA - Check Processing	192,645	6,969	199,614	173,620
00547 DA - State Forfeitures/Other	176,630	341	176,971	148,178
00704 Unallocated Tax	(92,898,748)	91,519,970	(1,378,778)	14,798,094
	<u>(38,001,931)</u>	<u>91,555,977</u>	<u>53,554,046</u>	<u>69,618,759</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	394,310	-	394,310	394,310
00440 Tax Notes Series 2013	10,914,385	-	10,914,385	10,914,385
00441 Combination Tax and Parking Series 2016	137,748,356	(3,984,608)	133,763,748	171,584,868
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>149,940,335</u>	<u>(3,984,608)</u>	<u>145,955,727</u>	<u>183,776,847</u>
Road Funds:				
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	3,574,006	(254,373)	3,319,632	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>7,157,634</u>	<u>(254,373)</u>	<u>6,903,261</u>	<u>9,306,118</u>
Total Governmental Funds Cash and Investments	<u>\$ 119,587,588</u>	<u>\$ 87,319,493</u>	<u>\$ 206,907,080</u>	<u>\$ 263,287,815</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 FIVE MONTHS ENDED FEBRUARY 28, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF FEBRUARY 2019	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	-	(2,439)	(12,823)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(2,439)</u>	<u>(12,823)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	57,232	22,681	158,510
00201 Technology Fund	-	-	-
00202 Local Government Fund	3,475,114	369,090	4,970,686
00203 Local Official Fund	1,314,787	284,676	3,939,612
00204 Record Management Fund	4,202,315	210,286	5,316,460
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	735	42,740
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	8,430
00704 Unallocated Tax	-	-	-
	<u>9,049,448</u>	<u>887,469</u>	<u>14,436,438</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	128,236,848	3,925,223	144,587,108
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>128,305,535</u>	<u>3,925,223</u>	<u>144,655,795</u>
Road Funds:			
00414 1995 Road Bond Fund	4,804	-	4,804
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	3,033,209	253,409	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>3,044,397</u>	<u>253,409</u>	<u>3,418,811</u>
Subtotal capital project funds	<u>131,349,932</u>	<u>4,178,632</u>	<u>148,074,606</u>
Total	<u>\$ 140,399,380</u>	<u>\$ 5,063,662</u>	<u>\$ 162,498,221</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 FIVE MONTHS ENDED FEBRUARY 28, 2019

Exhibit H

FUND	ACTUAL MONTH OF FEBRUARY 2019	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	57	(9,014)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>57</u>	<u>(9,014)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	82,776	333,563
00201 Technology Fund	16,121	81,284
00202 Local Government Fund	178,439	3,439,790
00203 Local Official Fund	388,235	1,845,811
00204 Record Management Fund	691,296	3,346,018
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	7,704	43,926
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	341	37,708
00704 Unallocated Tax	-	372,852
	<u>1,364,912</u>	<u>9,500,952</u>
Capital Project Funds (a):		
Permanent Improvement Funds:		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
Road Funds:		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	-
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>-</u>
Total	<u>\$ 1,364,969</u>	<u>\$ 9,491,938</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 audit required to finalize the closing of the fiscal year ended September 30, 2018.

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

**DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF FEBRUARY 28, 2019**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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 FEBRUARY 28, 2019

Exhibit J

FUND	BEGINNING BALANCE FEBRUARY 2019	ACTUAL MONTH OF FEBRUARY 2019	ENDING BALANCE FEBRUARY 2019	ENDING BALANCE FEBRUARY 2018
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 8,271,730	\$ (1,665,822)	\$ 6,605,908	\$ 4,866,510
00166 State Report Interest Fund	1,050,076	1,073,535	2,123,611	2,295,024
00501 County Clerk-Special	11,619,171	50,576	11,669,747	12,894,200
00502 County Clerk-Trust	20,318,977	(1,412)	20,317,565	19,359,393
00503 District Clerk-Special	8,168,124	137,155	8,305,279	6,917,053
00504 District Clerk-Trust	26,286,779	(473,932)	25,812,847	26,843,377
00505 Sheriff-Special	230,492	255,963	486,455	415,142
00506 County Clerk Special Trust Fund	28,532,134	9,974	28,542,107	22,781,213
00532 Escrow Fund	15,375,217	585,411	15,960,628	15,618,287
00537 Youth Village Special Fund	522	-	522	521
00542 DA - Police Agencies	37,877	78	37,956	37,226
00543 Adult Probation-Restitution	3,114,762	70,118	3,184,881	2,903,684
00544 DA - Attorney General	27,459	57	27,516	26,987
00545 DA - Unadjudicated-Gambling	59,898	124	60,022	58,869
00546 DA - Forfeitures-Narcotics	48,045	6,511	54,556	145,565
00550 Justice of the Peace 1-1 Special	525,382	1,154	526,536	568,093
00551 Justice of the Peace 1-2 Special	122,523	812	123,335	149,924
00553 Justice of the Peace 3-3 Special	75,814	(5,423)	70,391	68,399
00554 Justice of the Peace 2-1 Special	407,998	151	408,150	404,488
00555 Justice of the Peace 2-2 Special	61,702	871	62,573	72,311
00556 Justice of the Peace 3-1 Special	20,511	231	20,741	22,155
00557 Justice of the Peace 3-2 Special	158,762	(170)	158,592	159,888
00559 Justice of the Peace 4-1 Special	51,572	3,086	54,658	49,772
00560 Justice of the Peace 4-2 Special	3,486	(100)	3,386	2,954
00561 Justice of the Peace 5-1 Special	20,435	(9,452)	10,983	24,630
00562 Justice of the Peace 5-2 Special	275,445	13,017	288,462	273,420
00570 Dallas County Housing Fin.	65,058	135	65,193	63,940
00571 Dallas County Housing Fin.	996,996	2,062	999,058	979,591
00580 Constable 1 Special Fund No. 580	47,095	(2,638)	44,458	50,231
00581 Constable 2 Special Fund No. 581	3,102	-	3,102	2,924
00582 Constable 3 Special Fund No. 582	8,462	13,102	21,564	32,508
00584 Constable 4 Special Fund No. 584	11,120	(3,304)	7,816	19,165
00586 Constable 5 Special Fund No. 586	30,210	26,853	57,064	32,838
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	139,851	(650)	139,201	-
00807 District Attorney Check Collection	566,058	-	566,058	-
00808 Child Support Clearing	13,486	869	14,356	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 126,746,397</u>	<u>\$ 88,942</u>	<u>\$ 126,835,339</u>	<u>\$ 118,140,343</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.