



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

April 12, 2019

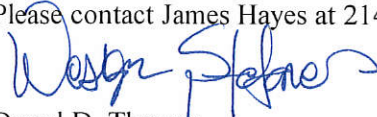
The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

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

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

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

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


Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF MARCH 31, 2019**

ASSETS		
Cash and Investments		\$ 760,497,529
Inventories, Stock Room		2,146,975
Net Receivables - County Taxes	14,553,712	
Net Receivables - Other	<u>9,502,000</u> (a)	
Subtotal Net Receivables	24,055,712	
Due from Other Governmental Units	<u>6,182,706</u>	
Total Receivables		30,238,418
Prepayments and other assets		5,214,531
TOTAL ASSETS		<u><u>\$ 798,097,453</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,859,508 (b)	
Due to Other Governmental Units	<u>44,815,730</u>	
TOTAL LIABILITIES		59,675,238
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		7,361,506
Projects		194,991,266
General Fund - Encumbrances		26,419,749
Projects - Encumbrances		188,947,007
Other - Encumbrances		17,408,783
UNRESERVED		
General Fund		238,282,438
Other Funds		65,011,466
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 798,097,453</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 MARCH 31, 2019

Exhibit A

FUND	BEGINNING BALANCE MARCH 2019	ACTUAL MONTH OF MARCH 2019	ENDING BALANCE MARCH 2019	ENDING BALANCE MARCH 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 300,114,538	\$ (44,764,768)	\$ 255,349,770	\$ 236,968,640
00196 Major Projects	394,494,643	(5,417,771)	389,076,871	361,250,660
00205 Interest & Debt Retirement Fund	9,300,604	13,059,555	22,360,159	24,998,374
00466 Projected Federal Grants	10,078,247	(529,546)	9,548,701	14,536,267
	<u>713,988,032</u>	<u>(37,652,530)</u>	<u>676,335,501</u>	<u>637,753,941</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	30,547,317	1,491,648	32,038,964	24,743,771
00126 Permanent Improvement Fund	5,641,609	(274,447)	5,367,162	3,360,205
00162 Alternate Dispute Resolution	4,200,206	52,914	4,253,120	3,726,116
00168 Dallas County Historical Commission	6,410	(1,994)	4,416	8,355
00195 Major Technology Fund	37,668,218	(2,698,112)	34,970,107	25,222,915
00467 HUD Section 8	3,241,517	(243,054)	2,998,462	3,441,396
00468 Charter School Grants	2,967,990	298,082	3,266,072	3,085,709
00470 Law Library Fund	426,555	24,382	450,936	417,483
00471 Appellate Judicial System	821,403	(8,615)	812,787	799,300
	<u>85,521,223</u>	<u>(1,359,196)</u>	<u>84,162,027</u>	<u>64,805,250</u>
Total Governmental Funds Cash and Investments	<u>\$ 799,509,255</u>	<u>\$ (39,011,727)</u>	<u>\$ 760,497,529</u>	<u>\$ 702,559,191</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 SIX MONTHS ENDED MARCH 31, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 610,829	\$ 604	\$ 282,937	\$ 327,288
1011 Truancy Courts	722,676	42,738	371,637	308,301
1020 GG-Commissioners Court Administrator	2,108,416	27,903	842,917	1,237,596
1021 GG-Operation Services-Engineering	1,306,292	236,202	343,156	726,933
1022 GG-Operation Services- Facilities	18,465,932	3,650,780	7,397,845	7,417,306
1023 GG-Operation Services- Comm/Central Svcs	1,458,075	129,030	703,017	626,029
1024 GG-Operations Services-Records Mgt	881,226	59,063	394,731	427,432
1027 GG-Operations-Auto Service Center	4,231,705	2,369,297	1,083,063	779,345
1035 GG- Tax Assessor/Collector	15,342,968	130,867	7,070,182	8,141,919
1040 Human Resource/Civil Service	5,511,372	354,001	1,449,925	3,707,446
1050 GG-County Treasurer	1,397,185	19,060	664,935	713,189
1060 Office of Budget and Evaluation	671,162	1,822	290,027	379,313
1070 GG-County Auditor	8,782,464	17,578	4,064,046	4,700,840
1080 GG-Purchasing	1,743,790	103,811	612,393	1,027,586
1082 Small Business Enterprise SBE	622,191	13,820	303,485	304,886
1210 Elections	7,667,650	840,443	5,125,798	1,701,409
Subtotal General Government	71,523,931	7,997,018	31,000,094	32,526,819
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	470,912	3,385	196,819	270,708
2060 Veterans Service	382,396	807	146,671	234,918
Subtotal Community Services	853,307	4,192	343,490	505,626
Law Enforcement				
3110 Executive	1,526,759	76,948	670,623	779,188
3113 Internal Affairs	1,048,430	6,365	514,142	527,922
3121 General Services	1,176,402	946	569,637	605,819
3122 Personnel	1,127,010	61,374	508,323	557,313
3123 Training	1,035,755	25,588	570,597	439,570
3124 Communications	1,964,824	20,719	945,115	998,991
3125 Fiscal	3,460,734	833,260	1,261,337	1,366,137
3126 Photo Lab	292,199	30,451	113,654	148,094
3128 Bonds	2,656,098	4,563	1,213,954	1,437,582
3129 Bailiff	10,600,530	5,301	5,607,359	4,987,869
3130 Warrants	5,152,489	9,051	2,507,353	2,636,085
3131 Fugitive Transportation	2,039,560	3,936	1,118,744	916,879
3132 Civil	423,431	6,292	223,291	193,848
3134 Criminal Investigation	3,124,202	39,573	1,692,090	1,392,540
3136 FLEET	243,841	9,964	112,217	121,659
3137 Freeway Management Program	12,250,294	72,950	6,203,280	5,974,064
3140 Detention Services	1,248,340	6,882	571,295	670,163
3141 North Tower	28,249,196	43,248	15,136,750	13,069,198
3142 West Tower	14,722,806	27,275	7,727,934	6,967,597
3147 Central Intake	13,838,980	50,977	6,565,772	7,222,231
3148 South Tower	21,921,154	230,204	11,317,054	10,373,895
3150 Classification and Release	21,258,329	39,634	11,432,212	9,786,483
3152 Central Kitchen	9,306,014	921,784	3,940,068	4,444,163
3153 Central Laundry	1,766,837	-	801,949	964,888
3154 Inmate Transport	396	300	-	96
3155 Jail Medical	11,299,391	13,251	5,891,155	5,394,985
Subtotal Sheriff	171,733,999	2,540,835	87,215,905	81,977,259
3210 Constable Precinct #1	2,260,388	14,274	1,108,927	1,137,187
3220 Constable Precinct #2	1,602,119	13,447	783,701	804,972
3230 Constable Precinct #3	1,890,187	9,883	945,038	935,266
3240 Constable Precinct #4	2,165,335	14,902	1,242,935	907,498
3250 Constable Precinct #5	1,465,393	21,415	746,568	697,410
Subtotal Constable	9,383,422	73,921	4,827,169	4,482,332
3311 Crime Lab	8,658,944	818,201	3,448,993	4,391,749
3312 Medical Examiner	8,236,086	692,516	3,587,696	3,955,875
3313 Breath Alcohol Program	295,374	-	140,616	154,758
Subtotal Institute of Forensic Sciences	17,190,404	1,510,717	7,177,305	8,502,382

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2019

Exhibit B
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DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	434,445	708,971	556,251
3330 Public Service Program	1,341,607	29,437	625,726	686,443
3343 Unincorporated Area Services	480,663	45,843	161,640	273,180
Subtotal Law Enforcement	201,829,762	4,635,200	100,716,715	96,477,847
Justice Administration				
3340 Building Security	4,995,544	1,012,861	1,694,098	2,288,586
3341 Emergency Management	550,816	19,971	270,403	260,442
3342 Fire Marshal	1,440,966	453,078	457,532	530,356
4011 District Attorney	52,946,578	569,720	25,029,476	27,347,382
4013 Drug Court Program	431,764	322	203,450	227,993
4014 Jail Diversion	547,964	5,190	214,903	327,871
4015 Divert Court Department	472,584	48,676	136,824	287,084
4020 District Clerk	15,779,132	66,230	6,662,617	9,050,285
4031 County Clerk	11,826,993	192,591	5,405,407	6,228,994
4032 County Clerk-Collections	1,136,113	21,094	497,905	617,114
4033 Truancy Courts Clerks	616,218	-	305,820	310,398
4040 Public Defender	15,431,356	79,217	7,314,521	8,037,618
4051 District Court Administration	215,188	793	98,539	115,856
4056 Domestic Relations Office Administration	3,045,903	21,970	1,416,465	1,607,468
4060 Jury Service	2,291,307	83,238	1,015,693	1,192,375
4065 Grand Jury Service	226,000	-	99,507	126,493
4071 5th Court of Appeals	150,287	-	68,826	81,461
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	8,307,687	211,695	153,233	7,942,759
4110 14th Civil District Court	295,092	2,593	138,650	153,848
4115 44th Civil District Court	298,533	3,490	135,624	159,419
4120 68th Civil District Court	270,859	3,706	128,973	138,180
4125 95th Civil District Court	296,449	2,951	129,628	163,869
4130 101st Civil District Court	263,708	11,070	118,495	134,143
4135 116th Civil District Court	293,740	1,617	138,572	153,551
4140 134th Civil District Court	367,104	3,783	151,306	212,015
4145 160th Civil District Court	314,912	11,371	100,970	202,570
4150 162nd Civil District Court	288,020	3,645	129,403	154,971
4155 191st Civil District Court	301,589	2,778	131,007	167,803
4160 192nd Civil District Court	295,214	3,463	137,476	154,275
4165 193rd Civil District Court	290,599	3,951	159,936	126,712
4170 298th Civil District Court	297,660	1,957	138,213	157,491
4175 Civil District Masters	352,585	2,257	160,970	189,358
4180 Civil Tax Court	353,669	446	169,025	184,198
4210 254th Family Court	675,347	11,085	333,166	331,097
4215 255th Family Court	636,101	9,045	303,945	323,111
4220 256th Family Court	620,538	7,801	270,045	342,692
4225 301st Family Court	659,806	6,104	300,093	353,609
4230 302nd Family Court	648,180	7,482	282,291	358,408
4235 303rd Family Court	620,881	3,087	316,669	301,125
4240 330th Family Court	672,765	3,983	311,413	357,369
4250 IV-D Court	333,131	51,932	164,364	116,836
4310 304th Juvenile Court	2,396,560	21,167	1,342,155	1,033,238
4320 305th Juvenile Court	2,228,118	89,512	1,260,450	878,156
4401 Criminal District Court #1	794,011	16,141	542,383	235,487
4402 Criminal District Court #2	788,104	31,620	432,331	324,153
4403 Criminal District Court #3	754,622	68,810	325,366	360,446
4404 Criminal District Court #4	606,456	43,885	305,804	256,767
4405 Criminal District Court #5	730,348	25,699	387,096	317,553
4406 Criminal District Court #6	742,008	22,415	465,060	254,533
4407 Criminal District Court #7	721,785	41,532	432,874	247,379
4410 194th Criminal District Court	750,283	33,336	485,259	231,688
4415 195th Criminal District Court	762,699	34,744	515,678	212,277
4420 203rd Criminal District Court	804,962	63,176	503,401	238,385
4425 204th Criminal District Court	783,984	38,371	428,656	316,957
4430 265th Criminal District Court	670,540	44,672	386,569	239,300
4435 282nd Criminal District Court	666,954	71,140	403,695	192,118
4440 283rd Criminal District Court	760,208	41,699	378,149	340,360

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2019

Exhibit B
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DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	749,300	48,730	405,678	294,891
4450 292nd Criminal District Court	763,928	45,338	518,425	200,165
4455 363rd Criminal District Court	566,894	46,031	459,984	60,879
4460 Criminal District Magistrates	2,087,510	3,208	1,061,678	1,022,624
4461 Pretrial Release	2,777,861	253,883	1,417,567	1,106,411
4465 Staff Attorneys	690,398	21,422	306,112	362,864
4470 Criminal District Court Manager	348,490	4,075	164,479	179,936
4501 County Court at Law #1	459,197	3,418	211,923	243,855
4502 County Court at Law #2	474,112	2,134	219,264	252,713
4503 County Court at Law #3	465,633	1,747	216,649	247,237
4504 County Court at Law #4	505,294	23,735	217,316	264,243
4505 County Court at Law #5	492,604	1,829	227,593	263,182
4601 County Criminal Court #1	559,706	5,481	275,667	278,558
4602 County Criminal Court #2	669,986	6,736	379,421	283,829
4603 County Criminal Court #3	471,554	5,785	208,286	257,483
4604 County Criminal Court #4	630,653	5,421	408,727	216,505
4605 County Criminal Court #5	631,104	7,174	314,654	309,276
4606 County Criminal Court #6	615,523	8,750	311,905	294,868
4607 County Criminal Court #7	507,112	26,069	244,088	236,955
4608 County Criminal Court #8	628,548	12,018	305,172	311,358
4609 County Criminal Court #9	666,931	7,424	315,030	344,477
4610 County Criminal Court #10	607,117	17,375	309,629	280,113
4611 County Criminal Court #11	639,899	8,074	279,695	352,129
4615 County Criminal Court of Appeals	397,186	2,164	158,205	236,817
4616 County Criminal Court of Appeals #2	624,049	6,333	334,761	282,955
4617 County Criminal Court - Magistrate	487	268	131	87
4620 County Criminal Court Manager	312,441	10,202	137,448	164,791
4701 Probate Court #1	749,773	6,297	358,122	385,354
4702 Probate Court #2	831,669	9,013	415,222	407,434
4703 Probate Court #3	1,412,484	11,237	601,688	799,559
4704 Investigators/Court Visitor Program	1,102,707	14,083	432,393	656,231
4705 Probate Associates	362,514	5,163	177,888	179,462
4811 J.P- 1-1	1,086,426	27,252	486,562	572,613
4812 J.P- 1-2	722,226	21,574	314,110	386,541
4821 J.P- 2-1	687,716	18,179	325,729	343,807
4822 J.P- 2-2	745,329	3,886	334,053	407,390
4831 J.P- 3-1	846,886	7,897	384,381	454,608
4832 J.P- 3-2	760,494	6,221	314,307	439,966
4841 J.P- 4-1	723,196	15,572	337,212	370,412
4842 J P 4-2	623,535	28,912	233,741	360,881
4851 J.P- 5-1	663,475	8,092	310,650	344,733
4852 J.P- 5-2	817,358	7,649	364,388	445,321
Subtotal Justice Administration	175,389,844	4,410,014	78,790,315	92,189,515
Health and Social Services				
1110 Employee Health Clinic	515,459	20,790	232,776	261,894
2070 Welfare Assistance	3,093,460	90,801	1,338,797	1,663,862
5110 Juvenile Administration	22,356,278	2,812,111	9,879,195	9,664,971
5114 Juvenile-Detention Center	17,646,764	66,206	7,694,163	9,886,395
5115 Juvenile-Emergency Shelter	2,694,758	4,424	1,099,161	1,591,173
5116 Juvenile-Letot Center	3,549,364	13,458	1,591,386	1,944,520
5117 Juvenile-Youth Village	4,302,723	31,190	1,895,673	2,375,860
5118 Juvenile-Medlock Center	5,057,721	9,684	2,329,161	2,718,876
5119 Juvenile-Letot Residential Treatment Center	2,360,198	12,137	1,031,167	1,316,895
5210 Health Administration	1,355,952	62,614	528,993	764,346
5211 Environmental Health	1,686,803	142,224	443,156	1,101,423
5212 Public Health Lab	2,597,682	327,414	957,771	1,312,497
5213 Preventive Health	3,411,674	356,366	1,102,769	1,952,539
5214 Communicable Disease Control	705,295	49,069	316,431	339,795
5215 STD Clinic	2,093,020	131,699	768,548	1,192,774
5216 TB Clinic	2,222,539	165,784	924,960	1,131,795
5218 HHS - Finance Admin	726,640	-	279,781	446,859
5310 Budget Office Community Contracts	12,416,333	1,755,722	4,980,899	5,679,712
5330 CPS Program	4,379,868	2,601,563	1,666,740	111,565
Subtotal Health and Social Services	93,172,532	8,653,256	39,061,527	45,457,749

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2019

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	248,582	14,503	114,317	119,762
9910 Countywide Appropriations	11,109,818	705,566	4,852,334	5,551,918
9930 Cash Match for Grants	5,649,645	-	-	5,649,645
9940 Reserves and Contingency	4,106,718	-	-	4,106,718
Subtotal Other Operating	<u>21,114,762</u>	<u>720,069</u>	<u>4,966,651</u>	<u>15,428,042</u>
9950 Emergency Reserves	55,374,262 (a)	-	-	55,374,262
Grand Total	<u>\$ 619,258,401</u>	<u>\$ 26,419,749</u>	<u>\$ 254,878,791</u>	<u>\$ 337,959,861</u>

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

\$ 10,431,662.73

Reconciliation of budget components to budget funds available and budgeted expenditures

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

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

General Fund Reserves Budget	\$ 55,815,650
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	553,011,089
General Fund Expenditure Budget	<u>(550,963,800)</u>
	2,047,289
Emergency reserves - LAB 19 budget	57,862,939
Miscellaneous transfers to various departments	(2,488,677)
	<u>\$ 55,374,262</u>

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

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF MARCH 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,417,093	\$ 6,673,977	\$ 19,931,997	\$ 39,279,493
120 General Fund	619,258,401	26,419,749	41,301,916	281,298,541	337,959,861
126 Permanent Improvement Fund	4,349,886	1,464,810	338,027	2,432,637	1,917,249
162 Alternate Dispute Resolution	4,835,064	15,510	29,496	232,230	4,602,834
168 Dallas County Historical Commission	4,450	-	2,550	2,550	1,900
195 Major Technology Fund	45,468,410	5,241,695	3,793,414	21,099,443	24,368,967
196 Major Projects	330,751,996	183,705,312	6,406,996	218,935,631	111,816,365
205 Interest & Debt Retirement Fund	33,460,010	-	-	9,691,638	23,768,373
466 Grants	106,370,591	13,629,824	6,131,108	45,728,928	60,641,662
467 HUD Section 8	43,684,522	403,696	3,339,677	22,388,554	21,295,968
468 Charter School Grants	7,081,478	230,844	592,986	3,923,026	3,158,452
470 Law Library Fund	1,236,090	247,006	66,135	701,450	534,640
471 Appellate Judicial System	1,285,566	-	21,436	200,474	1,085,092
Total	<u>\$ 1,256,997,953</u>	<u>\$ 232,775,539</u>	<u>\$ 68,697,717</u>	<u>\$ 626,567,097</u>	<u>\$ 630,430,856</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 SIX MONTHS ENDED MARCH 31, 2019**

Exhibit D

FUND	FY2019 BUDGET	ACTUAL MONTH OF MARCH 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 32,059,673	\$ 8,188,393	\$ 22,368,414	\$ 9,691,259
120 General Fund	553,011,089	16,329,284	467,272,880	85,738,209
126 Permanent Improvement	4,106,874	50,947	4,185,815	(78,941)
162 Alternate Dispute	882,792	82,675	472,980	409,812
168 Historical Commission	-	6	23	(23)
195 Major Technology	43,785,090	508,447	44,955,408	(1,170,318)
196 Major Projects	99,891,709	2,317,816	102,874,113	(2,982,404)
205 Debt Service	29,773,961	13,059,555	24,586,951	5,187,010
466 Projected Federal Grants	85,899,034	5,144,234	34,075,879	51,823,155
467 HUD Section 8	36,250,473	3,158,703	18,769,007	17,481,466
468 Charter School Grants	8,368,081	895,483	3,921,412	4,446,669
470 Law Library	1,010,903	90,758	502,171	508,732
471 Appellate Judicial	418,342	20,881	141,313	277,029
TOTAL	\$ 895,458,021	\$ 49,847,182	\$ 724,126,366	\$ 171,331,655

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

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE SIX MONTHS ENDED MARCH 31, 2019**

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF MARCH 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 4,047,270	\$ 394,442,976	\$ (9,219,538)
Licenses, Permits and Registrations	25,150,000	62,282	295,874	24,854,127
Fines and Forfeitures	319,000	(586,075)	176,356	142,644
Use of Money and Property	7,393,783	859,753	3,855,222	3,538,562
Charges for Current Services - General Government	42,705,500	1,079,660	26,037,505	16,667,995
Charges for Current Services - Public Safety	12,883,463	1,008,972	6,496,696	6,386,767
Charges for Current Services - Judiciary	22,471,110	1,948,158	10,184,768	12,286,342
Reimbursements for Current Services - General Government	652,000	50,676	247,820	404,180
Reimbursements for Current Services - Public Safety	16,392,316	1,381,183	7,029,796	9,362,520
Reimbursements for Current Services - Judicial	5,892,077	117,884	2,543,048	3,349,029
Reimbursements for Current Services - Health	7,798,900	2,420,779	4,345,802	3,453,098
Intergovernmental - General Government	1,595,000	85,280	1,171,154	423,846
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	122,427	1,122,163	862,837
Intergovernmental - Health and Welfare	850,000	166,121	747,278	102,722
Miscellaneous	3,124,650	721,583	2,418,068	706,582
Interfund Transfers	18,174,851	2,843,331	5,558,357	12,616,494
TOTAL	\$ 553,011,088	\$ 16,329,284	\$ 467,272,880	\$ 85,738,208

(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 MARCH 31, 2019**

ASSETS		
Cash and Investments		\$ 211,013,268
Inventories, Stock Room		48,040
Net Receivables - County Taxes	-	
Net Receivables - Other	<u>3,055,000</u> (a)	
Subtotal Net Receivables	3,055,000	
Due from Other Governmental Units	<u>163,024</u>	
Total Receivables		3,218,024
Prepayments and other assets		65,870
TOTAL ASSETS		<u><u>\$ 214,345,202</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,549,255 (b)	
Due to Other Governmental Units	<u>529,763</u>	
TOTAL LIABILITIES		4,079,018
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		113,910
Projects		20,864,322
General Fund - Encumbrances		-
Projects - Encumbrances		129,664,505
Other - Encumbrances		8,516,167
UNRESERVED		
General Fund		-
Other Funds		51,107,280
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 214,345,202</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
FUNDS NOT BUDGETED
AS OF MARCH 31, 2019

Exhibit F

FUND	BEGINNING BALANCE MARCH 2019	MONTH OF MARCH 2019	ENDING BALANCE MARCH 2019	ENDING BALANCE MARCH 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 2,835	\$ (11,838)	\$ (9,003)	\$ (8,741)
00130	39,335	2,672	42,007	40,157
00170	(43,432)	5,894	(37,538)	(6,099)
00190	495,139	-	495,139	495,139
00210	168	-	168	168
	<u>494,046</u>	<u>(3,272)</u>	<u>490,773</u>	<u>520,624</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,345,404	(79,059)	2,266,345	2,331,414
00201	1,220,345	17,010	1,237,355	1,046,579
00202	16,589,983	(1,291,395)	15,298,588	17,349,803
00203	8,557,295	439,339	8,996,634	9,511,959
00204	25,846,688	171,705	26,018,393	24,266,205
00500	(3,477)	4,312	835	8,292
00538	199,614	(361)	199,252	178,225
00547	176,971	329	177,301	148,336
00704	(1,378,778)	6,302,223	4,923,445	17,578,920
	<u>53,554,046</u>	<u>5,564,103</u>	<u>59,118,149</u>	<u>72,419,733</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00433	394,310	-	394,310	394,310
00440	10,914,385	-	10,914,385	10,914,385
00441	133,763,748	(1,445,627)	132,318,121	169,546,969
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>145,955,727</u>	<u>(1,445,627)</u>	<u>144,510,100</u>	<u>181,738,948</u>
Road Funds:				
00414	6,423	-	6,423	17,923
00418	128,946	-	128,946	128,946
00424	2,881,339	-	2,881,339	3,342,373
00427	3,319,632	(9,016)	3,310,617	5,249,955
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00492	146,221	-	146,221	146,221
00494	204,663	-	204,663	204,663
	<u>6,903,261</u>	<u>(9,016)</u>	<u>6,894,246</u>	<u>9,306,118</u>
Total Governmental Funds Cash and Investments	<u>\$ 206,907,080</u>	<u>\$ 4,106,188</u>	<u>\$ 211,013,268</u>	<u>\$ 263,985,423</u>

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

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

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE SIX MONTHS ENDED MARCH 31, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF MARCH 2019	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	-	11,838	(985)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>11,838</u>	<u>(985)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	64,041	118,378	283,696
00201 Technology Fund	233	1,223	1,456
00202 Local Government Fund	3,140,805	1,221,520	5,857,897
00203 Local Official Fund	1,262,230	366,407	4,253,463
00204 Record Management Fund	4,048,858	632,696	5,795,478
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	876	43,616
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	8,430
00704 Unallocated Tax	-	-	-
	<u>8,516,167</u>	<u>2,341,100</u>	<u>16,244,037</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	126,741,509	1,501,499	144,593,268
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
Subtotal permanent improvement funds	<u>126,810,196</u>	<u>1,501,499</u>	<u>144,661,955</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	2,843,121	190,088	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	-	-	-
Subtotal road funds	<u>2,854,309</u>	<u>190,088</u>	<u>3,418,811</u>
Subtotal capital project funds	<u>129,664,505</u>	<u>1,691,587</u>	<u>148,080,766</u>
Total	<u>\$ 138,180,672</u>	<u>\$ 4,044,525</u>	<u>\$ 164,323,818</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 statement should be read in conjunction with the accompanying Balance Sheet - Funds Not Budgeted.

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE SIX MONTHS ENDED MARCH 31, 2019

Exhibit H

FUND	ACTUAL MONTH OF MARCH 2019	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	5,894	(3,120)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>5,894</u>	<u>(3,120)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	34,866	368,429
00201 Technology Fund	17,010	98,294
00202 Local Government Fund	154,236	3,594,026
00203 Local Official Fund	754,480	2,600,291
00204 Record Management Fund	814,763	4,160,780
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	515	44,441
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	329	38,037
00704 Unallocated Tax	-	372,852
	<u>1,776,199</u>	<u>11,277,151</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>\$ 1,782,092</u>	<u>\$ 11,274,031</u>

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

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

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

Exhibit J

FUND	BEGINNING BALANCE MARCH 2019	ACTUAL MONTH OF MARCH 2019	ENDING BALANCE MARCH 2019	ENDING BALANCE MARCH 2018
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 6,605,908	\$ 4,976,097	\$ 11,582,005	\$ 9,955,881
00166 State Report Interest Fund	2,123,611	1,227,962	3,351,573	3,436,768
00501 County Clerk-Special	11,669,747	261,037	11,930,784	9,691,721
00502 County Clerk-Trust	20,317,565	145,387	20,462,952	19,455,298
00503 District Clerk-Special	8,305,279	607,430	8,912,709	7,157,507
00504 District Clerk-Trust	25,812,847	906,609	26,719,456	28,079,206
00505 Sheriff-Special	486,455	90,495	576,951	387,808
00506 County Clerk Special Trust Fund	28,542,107	2,934,141	31,476,248	21,911,716
00532 Escrow Fund	15,960,628	1,974,886	17,935,514	17,182,278
00537 Youth Village Special Fund	522	0	522	521
00542 DA - Police Agencies	37,956	71	38,026	37,266
00543 Adult Probation-Restitution	3,184,881	149,231	3,334,112	3,036,522
00544 DA - Attorney General	27,516	51	27,567	27,016
00545 DA - Unadjudicated-Gambling	60,022	112	60,134	58,932
00546 DA - Forfeitures-Narcotics	54,556	1,143	55,700	116,575
00550 Justice of the Peace 1-1 Special	526,536	(1,520)	525,016	564,321
00551 Justice of the Peace 1-2 Special	123,335	(258)	123,077	153,232
00553 Justice of the Peace 3-3 Special	70,391	(47)	70,344	68,763
00554 Justice of the Peace 2-1 Special	408,150	(530)	407,620	405,696
00555 Justice of the Peace 2-2 Special	62,573	419	62,992	74,131
00556 Justice of the Peace 3-1 Special	20,741	(2,974)	17,768	40,994
00557 Justice of the Peace 3-2 Special	158,592	(230)	158,362	159,693
00559 Justice of the Peace 4-1 Special	54,658	2,573	57,232	49,883
00560 Justice of the Peace 4-2 Special	3,386	2,000	5,386	8,921
00561 Justice of the Peace 5-1 Special	10,983	867	11,850	24,572
00562 Justice of the Peace 5-2 Special	288,462	491	288,953	273,738
00570 Dallas County Housing Fin.	65,193	121	65,314	64,008
00571 Dallas County Housing Fin.	999,058	1,858	1,000,916	980,640
00580 Constable 1 Special Fund No. 580	44,458	(1,177)	43,280	46,987
00581 Constable 2 Special Fund No. 581	3,102	25	3,127	2,924
00582 Constable 3 Special Fund No. 582	21,564	5,130	26,694	6,307
00584 Constable 4 Special Fund No. 584	7,816	-	7,816	15,216
00586 Constable 5 Special Fund No. 586	57,064	233	57,297	32,838
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	-	-	-	145,378
00807 District Attorney Check Collection	-	-	-	518,651
00808 Child Support Clearing	-	-	-	113,850
Total Fiduciary and Agency Cash and Investments	\$ 126,115,724	\$ 13,281,634	\$ 139,397,359	\$ 124,285,819

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