



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

June 20, 2019

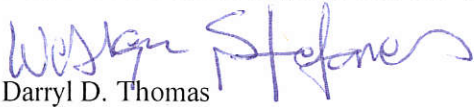
The Honorable District Judges  
The Honorable Commissioners Court  
County of Dallas  
Dallas, Texas

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.

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

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

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

  
Darryl D. Thomas  
County Auditor

DT/jh   
cc: County Treasurer

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

<b>ASSETS</b>		
Cash and Investments		\$ 678,406,596
Inventories, Stock Room		2,270,488
Net Receivables - County Taxes	9,673,482	
Net Receivables - Other	<u>9,502,000 (a)</u>	
Subtotal Net Receivables	19,175,482	
Due from Other Governmental Units	<u>5,353,170</u>	
Total Receivables		24,528,653
Prepayments and other assets		<u>5,197,830</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 710,403,566</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	15,679,392 (b)	
Due to Other Governmental Units	<u>43,164,318</u>	
<b>TOTAL LIABILITIES</b>		58,843,710
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		7,468,318
Projects		180,394,168
General Fund - Encumbrances		21,965,522
Projects - Encumbrances		187,248,018
Other - Encumbrances		26,406,421
 <b>UNRESERVED</b>		
General Fund		171,307,700
Other Funds		<u>56,769,710</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 710,403,566</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 MAY 31, 2019

Exhibit A

FUND	BEGINNING BALANCE MAY 2019	ACTUAL MONTH OF MAY 2019	ENDING BALANCE MAY 2019	ENDING BALANCE MAY 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 228,497,905	\$ (43,017,655)	\$ 185,480,250	\$ 191,419,786
00196 Major Projects	377,480,422	(1,543,366)	375,937,056	345,122,706
00205 Interest & Debt Retirement Fund	25,196,402	623,572	25,819,974	25,048,628
00466 Projected Federal Grants	14,803,678	(3,615,129)	11,188,549	10,139,862
	<u>645,978,408</u>	<u>(47,552,578)</u>	<u>598,425,830</u>	<u>571,730,982</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	33,721,213	1,416,030	35,137,243	29,118,335
00126 Permanent Improvement Fund	5,058,596	(165,983)	4,892,613	2,868,213
00162 Alternate Dispute Resolution	4,328,468	54,629	4,383,097	3,863,461
00168 Dallas County Historical Commission	3,872	4	3,877	6,867
00195 Major Technology Fund	32,196,572	(3,244,121)	28,952,450	20,195,855
00467 HUD Section 8	2,848,811	(403,347)	2,445,464	3,239,479
00468 Charter School Grants	3,250,982	(364,611)	2,886,371	3,300,663
00470 Law Library Fund	478,133	(6,485)	471,648	467,211
00471 Appellate Judicial System	822,529	(14,524)	808,005	804,945
	<u>82,709,174</u>	<u>(2,728,408)</u>	<u>79,980,766</u>	<u>63,865,029</u>
Total Governmental Funds Cash and Investments	<u>\$ 728,687,582</u>	<u>\$ (50,280,986)</u>	<u>\$ 678,406,596</u>	<u>\$ 635,596,011</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 EIGHT MONTHS ENDED MAY 31, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 610,829	\$ 476	\$ 404,288	\$ 206,065
1011 Truancy Courts	737,676	26,248	516,244	195,184
1020 GG-Commissioners Court Administrator	2,116,416	28,311	1,185,893	902,212
1021 GG-Operation Services-Engineering	1,306,292	171,476	448,543	686,273
1022 GG-Operation Services- Facilities	18,500,932	2,470,519	11,134,495	4,895,918
1023 GG-Operation Services- Comm/Central Svcs	1,698,755	201,772	886,153	610,831
1024 GG-Operations Services-Records Mgt	881,226	48,287	549,052	283,886
1027 GG-Operations-Auto Service Center	4,244,044	1,552,279	2,157,840	533,925
1035 GG- Tax Assessor/Collector	15,352,530	111,445	10,220,716	5,020,369
1040 Human Resource/Civil Service	5,611,372	310,273	1,991,075	3,310,024
1050 GG-County Treasurer	1,397,185	16,593	926,211	454,381
1060 Office of Budget and Evaluation	671,162	1,342	408,168	261,652
1070 GG-County Auditor	8,782,464	12,233	5,736,550	3,033,681
1080 GG-Purchasing	1,901,790	114,734	982,723	804,332
1082 Small Business Enterprise SBE	622,191	8,278	405,871	208,042
1210 Elections	8,370,400	1,023,356	6,033,211	1,313,833
<b>Subtotal General Government</b>	<u>72,805,262</u>	<u>6,097,623</u>	<u>43,987,032</u>	<u>22,720,607</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	470,912	2,914	282,809	185,188
2060 Veterans Service	390,533	807	212,675	177,051
<b>Subtotal Community Services</b>	<u>861,444</u>	<u>3,721</u>	<u>495,484</u>	<u>362,240</u>
<b>Law Enforcement</b>				
3110 Executive	1,598,692	22,227	1,024,062	552,402
3113 Internal Affairs	1,048,430	2,024	739,388	307,017
3121 General Services	1,176,402	845	811,120	364,437
3122 Personnel	1,127,010	43,845	719,467	363,698
3123 Training	1,035,755	36,379	747,616	251,760
3124 Communications	1,983,024	42,219	1,287,863	652,942
3125 Fiscal	3,654,005	364,035	2,325,366	964,603
3126 Photo Lab	292,199	19,300	171,032	101,866
3128 Bonds	2,656,098	7,602	1,691,029	957,468
3129 Bailiff	10,602,030	4,569	7,961,869	2,635,593
3130 Warrants	5,152,489	6,563	3,497,860	1,648,066
3131 Fugitive Transportation	2,039,560	1,352	1,596,450	441,758
3132 Civil	423,431	7,496	316,628	99,307
3134 Criminal Investigation	3,190,202	84,304	2,362,380	743,519
3136 FLEET	243,841	8,074	163,940	71,827
3137 Freeway Management Program	12,316,344	63,145	8,866,101	3,387,097
3140 Detention Services	1,265,940	22,321	802,889	440,729
3141 North Tower	28,249,196	38,948	21,090,306	7,119,943
3142 West Tower	14,722,806	28,097	10,913,960	3,780,749
3147 Central Intake	13,840,080	34,269	9,332,868	4,472,943
3148 South Tower	21,921,154	248,567	15,766,086	5,906,501
3150 Classification and Release	21,259,729	37,227	16,004,934	5,217,568
3152 Central Kitchen	9,049,164	940,380	5,223,084	2,885,701
3153 Central Laundry	1,766,837	-	1,126,438	640,399
3154 Inmate Transport	396	300	(374)	470
3155 Jail Medical	11,299,391	8,549	8,319,395	2,971,447
<b>Subtotal Sheriff</b>	<u>171,914,204</u>	<u>2,072,638</u>	<u>122,861,758</u>	<u>46,979,808</u>
3210 Constable Precinct #1	2,265,388	12,225	1,542,194	710,969
3220 Constable Precinct #2	1,615,876	15,105	1,138,417	462,355
3230 Constable Precinct #3	1,890,187	8,067	1,313,023	569,098
3240 Constable Precinct #4	2,168,335	12,291	1,749,859	406,184
3250 Constable Precinct #5	1,474,393	13,262	1,104,945	356,186
<b>Subtotal Constable</b>	<u>9,414,179</u>	<u>60,950</u>	<u>6,848,438</u>	<u>2,504,792</u>
3311 Crime Lab	8,658,944	288,650	5,313,529	3,056,765
3312 Medical Examiner	8,236,086	582,122	5,125,506	2,528,458
3313 Breath Alcohol Program	295,374	-	198,419	96,955
<b>Subtotal Institute of Forensic Sciences</b>	<u>17,190,404</u>	<u>870,772</u>	<u>10,637,454</u>	<u>5,682,178</u>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2019

Exhibit B  
Page 2 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	286,503	858,331	554,833
3330 Public Service Program	1,341,607	33,888	897,275	410,444
3343 Unincorporated Area Services	480,663	45,398	229,385	205,880
<b>Subtotal Law Enforcement</b>	<b>202,040,723</b>	<b>3,370,149</b>	<b>142,332,640</b>	<b>56,337,934</b>
<b>Justice Administration</b>				
3340 Building Security	4,995,544	720,607	2,445,629	1,829,308
3341 Emergency Management	560,416	16,887	384,531	158,998
3342 Fire Marshal	1,442,721	363,822	655,866	423,032
4011 District Attorney	52,946,578	491,932	35,287,589	17,167,058
4013 Drug Court Program	431,764	268	296,995	134,501
4014 Jail Diversion	547,964	4,838	318,073	225,053
4015 Divert Court Department	472,584	60,511	199,438	212,636
4020 District Clerk	15,779,132	42,448	9,357,009	6,379,675
4031 County Clerk	11,826,993	166,177	7,579,586	4,081,230
4032 County Clerk-Collections	1,136,113	17,605	705,269	413,239
4033 Truancy Courts Clerks	616,218	-	434,515	181,703
4040 Public Defender	15,431,356	80,378	10,349,512	5,001,467
4051 District Court Administration	216,488	1,189	140,170	75,129
4056 Domestic Relations Office Administration	3,045,903	18,878	2,010,342	1,016,684
4060 Jury Service	2,291,585	-	1,372,962	831,600
4065 Grand Jury Service	226,000	-	142,507	83,493
4071 5th Court of Appeals	150,287	-	97,597	52,690
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	7,541,187	105,524	208,154	7,227,510
4110 14th Civil District Court	295,092	1,836	195,991	97,265
4115 44th Civil District Court	298,533	2,338	192,634	103,562
4120 68th Civil District Court	270,859	2,519	179,081	89,259
4125 95th Civil District Court	296,449	2,268	185,429	108,752
4130 101st Civil District Court	263,708	11,285	174,070	78,353
4135 116th Civil District Court	293,740	775	196,021	96,945
4140 134th Civil District Court	367,104	2,129	216,460	148,515
4145 160th Civil District Court	315,550	10,733	148,422	156,395
4150 162nd Civil District Court	288,020	2,608	184,014	101,398
4155 191st Civil District Court	301,589	1,490	186,812	113,287
4160 192nd Civil District Court	295,214	1,808	194,618	98,788
4165 193rd Civil District Court	290,849	2,688	216,784	71,377
4170 298th Civil District Court	297,660	1,361	194,714	101,585
4175 Civil District Masters	352,585	1,482	228,560	122,544
4180 Civil Tax Court	353,669	405	239,212	114,052
4210 254th Family Court	675,347	9,569	480,701	185,078
4215 255th Family Court	636,301	7,986	392,139	236,176
4220 256th Family Court	620,538	6,577	433,248	180,713
4225 301st Family Court	659,806	5,754	427,869	226,184
4230 302nd Family Court	648,180	5,627	389,511	253,042
4235 303rd Family Court	620,881	2,646	434,694	183,540
4240 330th Family Court	672,765	18,039	430,437	224,289
4250 IV-D Court	341,131	44,389	231,498	65,244
4310 304th Juvenile Court	2,396,560	35,084	1,893,739	467,737
4320 305th Juvenile Court	2,228,118	84,519	1,760,832	382,768
4401 Criminal District Court #1	824,011	29,283	729,889	64,839
4402 Criminal District Court #2	788,104	29,563	633,602	124,939
4403 Criminal District Court #3	754,622	67,512	491,632	195,479
4404 Criminal District Court #4	606,456	42,977	476,303	87,176
4405 Criminal District Court #5	730,348	24,617	543,006	162,726
4406 Criminal District Court #6	742,008	22,109	657,449	62,450
4407 Criminal District Court #7	721,785	52,892	635,694	33,199
4410 194th Criminal District Court	815,283	33,782	753,582	27,920
4415 195th Criminal District Court	812,699	26,200	701,846	84,653
4420 203rd Criminal District Court	854,962	59,188	682,799	112,975
4425 204th Criminal District Court	783,984	38,722	622,324	122,937
4430 265th Criminal District Court	670,540	43,972	563,416	63,153
4435 282nd Criminal District Court	761,954	67,592	604,917	89,445
4440 283rd Criminal District Court	769,622	46,437	548,229	174,956

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2019**

**Exhibit B  
Page 3 of 4**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
4445 291st Criminal District Court	750,150	46,987	589,381	113,782
4450 292nd Criminal District Court	823,928	44,805	816,473	(37,351)
4455 363rd Criminal District Court	611,894	45,639	596,065	(29,810)
4460 Criminal District Magistrates	2,087,510	1,936	1,536,482	549,092
4461 Pretrial Release	2,785,179	162,337	2,196,627	426,214
4465 Staff Attorneys	690,398	14,182	436,562	239,654
4470 Criminal District Court Manager	348,490	4,671	218,526	125,293
4501 County Court at Law #1	459,197	2,012	299,302	157,883
4502 County Court at Law #2	474,112	1,599	312,236	160,277
4503 County Court at Law #3	465,633	1,266	307,701	156,666
4504 County Court at Law #4	505,294	13,869	317,518	173,906
4505 County Court at Law #5	509,604	1,536	310,981	197,087
4601 County Criminal Court #1	559,706	6,365	388,500	164,841
4602 County Criminal Court #2	694,986	5,677	525,517	163,792
4603 County Criminal Court #3	471,554	4,392	304,133	163,029
4604 County Criminal Court #4	707,653	5,067	575,207	127,379
4605 County Criminal Court #5	638,104	5,164	468,940	164,000
4606 County Criminal Court #6	615,523	7,304	447,550	160,669
4607 County Criminal Court #7	507,112	24,993	359,382	122,737
4608 County Criminal Court #8	663,548	10,879	424,369	228,299
4609 County Criminal Court #9	666,931	6,663	458,717	201,551
4610 County Criminal Court #10	676,117	13,448	432,905	229,763
4611 County Criminal Court #11	639,899	7,010	397,994	234,895
4615 County Criminal Court of Appeals	406,186	2,352	236,221	167,613
4616 County Criminal Court of Appeals #2	624,049	8,592	461,779	153,678
4617 County Criminal Court - Magistrate	487	268	131	87
4620 County Criminal Court Manager	312,441	5,839	194,722	111,880
4701 Probate Court #1	792,773	5,049	541,996	245,728
4702 Probate Court #2	879,669	7,209	579,398	293,062
4703 Probate Court #3	1,412,484	12,069	826,542	573,873
4704 Investigators/Court Visitor Program	1,102,707	32,988	588,078	481,641
4705 Probate Associates	374,514	8,382	250,343	115,789
4811 J.P- 1-1	1,089,726	22,576	689,598	377,552
4812 J.P- 1-2	722,226	20,243	437,367	264,616
4821 J.P- 2-1	712,969	22,544	464,031	226,394
4822 J.P- 2-2	752,437	3,001	481,935	267,501
4831 J.P- 3-1	846,886	5,035	554,948	286,903
4832 J.P- 3-2	760,494	4,523	433,703	322,268
4841 J.P- 4-1	730,325	15,639	476,915	237,771
4842 J.P- 4-2	623,535	21,278	359,321	242,936
4851 J.P- 5-1	663,475	8,065	440,990	214,421
4852 J.P- 5-2	817,358	5,277	506,429	305,651
<b>Subtotal Justice Administration</b>	<u>175,442,737</u>	<u>3,677,578</u>	<u>111,683,435</u>	<u>60,081,725</u>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	515,459	20,231	331,088	164,140
2070 Welfare Assistance	3,093,460	91,721	1,756,289	1,245,450
5110 Juvenile Administration	22,356,278	2,430,821	13,458,485	6,466,972
5114 Juvenile-Detention Center	17,646,764	53,873	10,922,746	6,670,145
5115 Juvenile-Emergency Shelter	2,694,758	3,324	1,592,916	1,098,518
5116 Juvenile-Letot Center	3,557,264	10,402	2,242,632	1,304,231
5117 Juvenile-Youth Village	4,302,723	32,228	2,689,309	1,581,187
5118 Juvenile-Medlock Center	5,057,721	7,143	3,329,549	1,721,028
5119 Juvenile-Letot Residential Treatment Center	2,392,098	9,082	1,449,569	933,447
5210 Health Administration	1,471,952	155,615	745,131	571,206
5211 Environmental Health	1,686,803	499,406	651,877	535,520
5212 Public Health Lab	2,597,682	344,927	1,433,786	818,968
5213 Preventive Health	3,411,674	322,228	1,560,923	1,528,524
5214 Communicable Disease Control	705,295	47,794	454,581	202,920
5215 STD Clinic	2,093,020	129,638	1,128,493	834,889
5216 TB Clinic	2,222,539	202,348	1,319,013	701,178
5218 HHS - Finance Admin	726,640	20	462,079	264,541
5310 Budget Office Community Contracts	12,416,333	1,011,907	5,690,213	5,714,212
5330 CPS Program	4,379,868	2,601,563	1,678,963	99,342
<b>Subtotal Health and Social Services</b>	<u>93,328,332</u>	<u>7,974,272</u>	<u>52,897,642</u>	<u>32,456,418</u>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2019

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	248,582	1,748	168,533	78,301
9910 Countywide Appropriations	11,111,818	840,431	6,501,539	3,769,847
9930 Cash Match for Grants	5,649,645	-	5,649,645	-
9940 Reserves and Contingency	4,106,190	-	-	4,106,190
<b>Subtotal Other Operating</b>	<u>21,116,234</u>	<u>842,179</u>	<u>12,319,717</u>	<u>7,954,338</u>
9950 Emergency Reserves	53,663,668 (a)	-	-	53,663,668
<b>Grand Total</b>	<u>\$ 619,258,401</u>	<u>\$ 21,965,522</u>	<u>\$ 363,715,950</u>	<u>\$ 233,576,930</u>
Budget includes encumbrances which are carried forward from FY 18 in the amount of				<u>\$ 10,431,662.73</u>

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	<u>(4,199,271)</u>
	<u>\$ 53,663,668</u>

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

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF MAY 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,905,253	\$ 4,577,428	\$ 25,525,648	\$ 33,685,842
120 General Fund	619,258,401	21,965,522	61,384,352	385,681,472	233,576,930
126 Permanent Improvement Fund	4,349,886	1,317,027	197,561	2,706,189	1,643,696
162 Alternate Dispute Resolution	4,835,064	19,242	25,267	277,489	4,557,575
168 Dallas County Historical Commission	4,450	-	-	2,550	1,900
195 Major Technology Fund	45,468,410	7,679,379	3,940,177	29,119,761	16,348,649
196 Major Projects	393,033,438	179,568,639	14,574,957	237,253,578	155,779,860
205 Interest & Debt Retirement Fund	33,460,010	-	-	9,691,638	23,768,373
466 Grants	115,722,083	22,531,967	12,254,385	73,480,032	42,242,050
467 HUD Section 8	43,685,216	285,522	3,642,567	29,030,066	14,655,150
468 Charter School Grants	7,078,517	155,183	966,071	5,430,126	1,648,391
470 Law Library Fund	1,236,090	192,228	115,064	827,068	409,022
471 Appellate Judicial System	1,285,566	-	82,686	295,597	989,969
Total	<u>\$ 1,328,628,620</u>	<u>\$ 235,619,962</u>	<u>\$ 101,760,514</u>	<u>\$ 799,321,215</u>	<u>\$ 529,307,405</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 EIGHT MONTHS ENDED MAY 31, 2019**

Exhibit D

FUND	FY2019 BUDGET	ACTUAL MONTH OF MAY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 32,059,673	\$ 5,919,468	\$ 30,557,758	\$ 1,501,915
120 General Fund	553,011,089	18,052,371	508,289,021	44,722,068
126 Permanent Improvement	4,106,874	21,671	4,146,895	(40,021)
162 Alternate Dispute	882,792	79,615	644,437	238,355
168 Historical Commission	-	4	34	(34)
195 Major Technology	43,785,090	117,729	44,362,666	(577,576)
196 Major Projects	99,891,709	12,460,842 (b)	115,088,023	(15,196,314)
205 Debt Service	29,773,961	623,572	28,046,766	1,727,195
466 Projected Federal Grants	85,899,034	7,016,293	52,535,154	33,363,880
467 HUD Section 8	36,250,473	3,057,277	24,897,171	11,353,302
468 Charter School Grants	8,368,081	601,460	5,124,477	3,243,604
470 Law Library	1,010,903	83,033	681,771	329,132
471 Appellate Judicial	418,342	19,267	182,953	235,389
<b>TOTAL</b>	<b>\$ 895,458,021</b>	<b>\$ 48,052,603</b>	<b>\$ 814,557,123</b>	<b>\$ 80,900,898</b>

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

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

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

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE EIGHT MONTHS ENDED MAY 31, 2019

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF MAY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 956,942	\$ 388,441,530	\$ (3,218,092)
Licenses, Permits and Registrations	25,150,000	7,204,624	23,808,758	1,341,242
Fines and Forfeitures	319,000	390,859	968,401	(649,401)
Use of Money and Property	7,393,783	807,680	5,733,789	1,659,994
Charges for Current Services - General Government	42,705,500	965,108	32,641,893	10,063,607
Charges for Current Services - Public Safety	12,883,463	1,102,733	8,770,537	4,112,926
Charges for Current Services - Judiciary	22,471,110	2,012,718	14,239,858	8,231,252
Reimbursements for Current Services - General Government	652,000	66,363	362,969	289,031
Reimbursements for Current Services - Public Safety	16,392,316	1,560,025	10,931,147	5,461,169
Reimbursements for Current Services - Judicial	5,892,077	1,664,881	4,314,246	1,577,831
Reimbursements for Current Services - Health	7,798,900	146,855	4,654,988	3,143,912
Intergovernmental - General Government	1,595,000	84,755	1,357,702	237,298
Intergovernmental - Public Safety	400,000	-	458,419	(58,419)
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	107,675	1,345,091	639,909
Intergovernmental - Health and Welfare	850,000	24,600	339,259	510,741
Miscellaneous	3,124,650	370,154	3,070,579	54,071
Interfund Transfers	18,174,851	586,400	6,249,854	11,924,997
<b>TOTAL</b>	<b>\$ 553,011,088</b>	<b>\$ 18,052,371</b>	<b>\$ 508,289,021</b>	<b>\$ 44,722,068</b>

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

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF MAY 31, 2019

<b>ASSETS</b>		
Cash and Investments		\$ 186,816,960
Inventories, Stock Room		48,040
Net Receivables - County Taxes		
Net Receivables - Other		
Subtotal Net Receivables	3,055,000 (a)	
	3,055,000	
Due from Other Governmental Units	47,763	
Total Receivables		3,102,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<b>\$ 189,967,763</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	1,245,518 (b)	
Due to Other Governmental Units	414,501	
<b>TOTAL LIABILITIES</b>		1,660,020
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		48,040
Projects		9,543,344
General Fund - Encumbrances		-
Projects - Encumbrances		121,696,747
Other - Encumbrances		6,963,019
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		50,056,592
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 189,967,763</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the most recent closed fiscal year which ended September 30, 2018.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

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

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF MAY 31, 2019

Exhibit F

FUND	BEGINNING BALANCE APRIL 2019	MONTH OF MAY 2019	ENDING BALANCE MAY 2019	ENDING BALANCE MAY 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125	\$ 16,120	\$ (26,046)	\$ (9,926)	\$ (7,736)
00170	Return Check Collection (38,268)	244	(38,024)	(17,387)
00190	CMAQ-Congestion, Mitigation & Air 495,139	-	495,139	495,139
00210	DS Arbitrage Rebate 168	-	168	168
	<u>473,159</u>	<u>(25,802)</u>	<u>447,357</u>	<u>470,184</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200	Judicial Fund 2,278,101	(1,165)	2,276,936	2,371,767
00201	Technology Fund 1,255,483	18,218	1,273,701	1,081,818
00202	Local Government Fund 15,295,489	(570,830)	14,724,659	16,925,113
00203	Local Official Fund 8,972,423	(213,537)	8,758,885	9,700,067
00204	Record Management Fund 26,582,807	429,105	27,011,912	25,479,289
00500	Payroll (449)	(3,896)	(4,345)	(637)
00538	DA - Check Processing 199,320	10,546	209,866	180,523
00547	DA - State Forfeitures/Other 177,670	357	178,027	148,737
	<u>54,760,844</u>	<u>(331,202)</u>	<u>54,429,642</u>	<u>55,886,677</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) (c)	-	10,914,385
00441	Combination Tax and Parking Series 2016 128,441,957	(3,854,080)	124,587,877	165,034,902
00482	Permanent Improvement Bond Series 64,134	-	64,134	64,134
00493	1992A Permanent Improvement Bond 369,811	-	369,811	369,811
	<u>140,633,936</u>	<u>(15,162,775)</u>	<u>125,471,160</u>	<u>177,226,881</u>
<b>Road Funds:</b>				
00414	1995 Road Bond Fund 6,423	-	6,423	17,923
00418	Road Bond Series 1996 128,946	-	128,946	128,946
00424	Unlimited Tax Road Bonds Series 2,881,339	-	2,881,339	3,342,373
00427	Unlimited Tax Refunding & Improv 3,120,529	(235,357)	2,885,172	4,312,119
00481	Public Property Finance Obligati 86,303	-	86,303	86,303
00490	Unlimited Tax Road Bond Fund 129,734	-	129,734	129,734
00492	1992 Road Bond Fund 146,221	-	146,221	146,221
00494	Unlimited Tax Road Bond Fund 204,663	-	204,663	204,663
	<u>6,704,158</u>	<u>(235,357)</u>	<u>6,468,801</u>	<u>8,368,282</u>
Total Governmental Funds Cash and Investments	<u>\$ 202,572,097</u>	<u>\$ (15,755,136)</u>	<u>\$ 186,816,960</u>	<u>\$ 241,952,024</u>

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

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

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

DALLAS COUNTY  
APPROPRIATIONS  
FUNDS NOT BUDGETED  
FOR THE EIGHT MONTHS ENDED MAY 31, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF MAY 2019	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ 26,034	\$ (62)
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>26,034</u>	<u>(62)</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	49,749	68,491	362,563
00201 Technology Fund	-	1,018	2,241
00202 Local Government Fund	2,032,589	1,017,797	6,167,028
00203 Local Official Fund	1,067,339	544,470	5,110,921
00204 Record Management Fund	3,813,343	263,316	6,057,575
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	1,105	45,838
00547 DA - State Forfeitures/Other	-	-	8,430
	<u>6,963,019</u>	<u>1,896,197</u>	<u>17,754,597</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	394,310	394,310
00440 Tax Notes Series 2013	-	10,914,385	10,914,385
00441 Combination Tax and Parking Series 2016	119,009,108	3,924,355	144,605,550
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
<b>Subtotal permanent improvement funds</b>	<u>119,077,795</u>	<u>15,233,050</u>	<u>155,982,932</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	4,804	-	4,804
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	2,607,765	235,357	3,407,624
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
<b>Subtotal road funds</b>	<u>2,618,952</u>	<u>235,357</u>	<u>3,418,811</u>
<b>Subtotal capital project funds</b>	<u>121,696,747</u>	<u>15,468,407</u>	<u>159,401,743</u>
<b>Total</b>	<u>\$ 128,659,767</u>	<u>\$ 17,390,638</u>	<u>\$ 177,156,278</u>

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

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

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

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE EIGHT MONTHS ENDED MAY 31, 2019

Exhibit H

FUND	ACTUAL MONTH OF MAY 2019	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	244	(3,606)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>244</u>	<u>(3,606)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00200 Judicial Fund	44,626	455,111
00201 Technology Fund	18,218	135,863
00202 Local Government Fund	204,632	4,026,788
00203 Local Official Fund	383,468	3,712,732
00204 Record Management Fund	791,070	5,735,642
00500 Payroll	-	-
00538 DA - Check Processing	11,651	57,277
00547 DA - State Forfeitures/Other	357	38,763
	<u>1,454,022</u>	<u>14,162,174</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>\$ 1,454,266</u>	<u>\$ 14,158,568</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 MAY 31, 2019**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 15,190,000	\$ 3,972,138	\$ 19,162,138
2020	21,050,000	7,076,225	28,126,225
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 166,685,000</u>	<u>\$ 45,368,663</u>	<u>\$ 212,053,663</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FIDUCIARY AND AGENCY FUNDS  
AS OF MAY 31, 2019

Exhibit J

FUND	BEGINNING BALANCE MAY 2019	ACTUAL MONTH OF MAY 2019	ENDING BALANCE MAY 2019	ENDING BALANCE MAY 2018
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 9,901,143	\$ (3,508,808)	\$ 6,392,335	\$ 5,737,059
00130 Election Fund-Special	42,147	(1,738)	40,409	37,381
00166 State Report Interest Fund	1,155,116	1,120,051	2,275,167	2,370,766
00501 County Clerk-Special	13,500,538	(110,550)	13,389,988	9,851,367
00502 County Clerk-Trust	20,570,003	82,435	20,652,437	19,715,394
00503 District Clerk-Special	9,431,678	(1,497,322)	7,934,356	7,935,502
00504 District Clerk-Trust	26,251,968	5,732,538	31,984,507	27,682,146
00505 Sheriff-Special	248,799	(36,896)	211,904	229,751
00506 County Clerk Special Trust Fund	28,447,715	188,153	28,635,868	27,009,911
00532 Escrow Fund	17,668,380	1,330,901	18,999,281	17,171,405
00537 Youth Village Special Fund	522	0	523	522
00542 DA - Police Agencies	38,105	77	38,182	37,367
00543 Adult Probation-Restitution	3,503,877	77,046	3,580,923	3,099,807
00544 DA - Attorney General	27,625	56	27,680	27,089
00545 DA - Unadjudicated-Gambling	60,259	121	60,380	59,091
00546 DA - Forfeitures-Narcotics	25,462	(5,679)	19,783	87,014
00550 Justice of the Peace 1-1 Special	525,676	(1,011)	524,665	533,075
00551 Justice of the Peace 1-2 Special	122,658	(4,562)	118,096	151,818
00553 Justice of the Peace 3-3 Special	74,368	(132)	74,236	69,719
00554 Justice of the Peace 2-1 Special	406,716	410	407,126	404,077
00555 Justice of the Peace 2-2 Special	61,041	2,886	63,927	71,037
00556 Justice of the Peace 3-1 Special	15,191	4,242	19,433	20,224
00559 Justice of the Peace 4-1 Special	158,162	-	158,162	159,708
00560 Justice of the Peace 4-2 Special	58,540	829	59,368	49,716
00561 Justice of the Peace 5-1 Special	5,436	20	5,456	2,154
00562 Justice of the Peace 5-2 Special	11,460	1,161	12,621	21,350
00570 Dallas County Housing Fin.	290,098	(3,996)	286,103	273,668
00571 Dallas County Housing Fin.	65,450	132	65,582	64,181
00571 Dallas County Housing Fin.	1,003,057	2,017	1,005,074	983,337
00580 Constable 1 Special Fund No. 580	53,858	(10,345)	43,513	64,397
00581 Constable 2 Special Fund No. 581	3,127	-	3,127	2,892
00582 Constable 3 Special Fund No. 582	14,786	(8,619)	6,167	7,405
00584 Constable 4 Special Fund No. 584	14,512	195	14,707	18,443
00586 Constable 5 Special Fund No. 586	57,772	(27,497)	30,275	31,279
00670 Credit Card BOA Charge Back	61	-	61	61
00704 Unallocated Tax	4,700,500	234,562	4,935,062	17,288,360
00802 Child Support Holding Fund	135,647	(4,682)	130,965	141,243
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	11,378	396	11,774	11,968
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 139,228,892</b>	<b>\$ 3,556,390</b>	<b>\$ 142,785,282</b>	<b>\$ 141,940,335</b>

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

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