



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

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

ASSETS		
Cash and Investments		\$ 599,613,627
Inventories, Stock Room		2,293,345
Net Receivables - County Taxes	6,862,005	
Net Receivables - Other	<u>9,502,000</u> (a)	
Subtotal Net Receivables	16,364,005	
Due from Other Governmental Units	<u>5,258,953</u>	
Total Receivables		21,622,958
Prepayments and other assets		<u>5,188,744</u>
TOTAL ASSETS		<u><u>\$ 628,718,673</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	33,449,846 (b)	
Due to Other Governmental Units	<u>40,273,742</u>	
TOTAL LIABILITIES		73,723,588
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		7,482,088
Projects		162,542,966
General Fund - Encumbrances		18,182,948
Projects - Encumbrances		180,740,644
Other - Encumbrances		23,501,435
UNRESERVED		
General Fund		112,861,142
Other Funds		<u>49,683,860</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 628,718,673</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 JULY 31, 2019

Exhibit A

FUND	BEGINNING BALANCE JULY 2019	ACTUAL MONTH OF JULY 2019	ENDING BALANCE JULY 2019	ENDING BALANCE JULY 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 151,846,335	\$ (17,342,274)	\$ 134,504,061	\$ 130,882,591
00196 Major Projects	368,648,716	(7,309,747)	361,338,969	354,013,229
00205 Interest & Debt Retirement Fund	7,145,366	386,655	7,532,021	26,001,209
00466 Projected Federal Grants	10,097,091	6,293,810	16,390,901	13,960,529
	<u>537,737,507</u>	<u>(17,971,555)</u>	<u>519,765,952</u>	<u>524,857,558</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	37,781,953	215,018	37,996,972	28,241,428
00126 Permanent Improvement Fund	5,204,821	(132,127)	5,072,694	2,403,090
00162 Alternate Dispute Resolution	4,373,795	59,910	4,433,705	3,902,293
00168 Dallas County Historical Commission	3,881	4	3,884	6,877
00195 Major Technology Fund	27,281,932	(1,817,729)	25,464,203	15,851,455
00467 HUD Section 8	2,387,669	82,518	2,470,187	3,213,807
00468 Charter School Grants	3,044,620	35,162	3,079,782	3,065,415
00470 Law Library Fund	487,560	21,047	508,607	452,430
00471 Appellate Judicial System	760,603	57,038	817,641	792,820
	<u>81,326,833</u>	<u>(1,479,158)</u>	<u>79,847,675</u>	<u>57,929,615</u>
Total Governmental Funds Cash and Investments	<u>\$ 619,064,340</u>	<u>\$ (19,450,713)</u>	<u>\$ 599,613,627</u>	<u>\$ 582,787,173</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 TEN MONTHS ENDED JULY 31, 2019

Exhibit B
Page 1 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
General Government				
1010 GG-County Judge	\$ 610,829	\$ 1,161	\$ 504,075	\$ 105,592
1011 Truancy Courts	737,676	14,549	645,522	77,605
1020 GG-Commissioners Court Administrator	2,116,416	26,753	1,411,148	678,515
1021 GG-Operation Services-Engineering	1,306,292	247,410	779,836	279,046
1022 GG-Operation Services- Facilities	18,500,932	2,305,751	13,884,096	2,311,085
1023 GG-Operation Services- Comm/Central Svcs	1,698,755	117,516	1,056,010	525,229
1024 GG-Operations Services-Records Mgt	883,809	39,550	669,721	174,538
1027 GG-Operations-Auto Service Center	4,292,088	386,906	3,545,225	359,957
1035 GG- Tax Assessor/Collector	15,359,907	86,207	12,599,717	2,673,982
1040 Human Resource/Civil Service	5,735,467	236,040	2,462,913	3,036,513
1050 GG-County Treasurer	1,397,185	20,730	1,138,471	237,983
1060 Office of Budget and Evaluation	671,162	1,178	516,786	153,198
1070 GG-County Auditor	8,782,464	31,580	7,109,123	1,641,761
1080 GG-Purchasing	1,901,790	106,775	1,211,179	583,836
1082 Small Business Enterprise SBE	622,191	6,530	551,225	64,436
1210 Elections	8,370,400	896,342	6,678,049	796,009
Subtotal General Government	<u>72,987,361</u>	<u>4,524,978</u>	<u>54,763,098</u>	<u>13,699,285</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	470,912	2,293	348,725	119,894
2060 Veterans Service	390,533	679	258,619	131,234
Subtotal Community Services	<u>861,444</u>	<u>2,972</u>	<u>607,344</u>	<u>251,128</u>
Law Enforcement				
3110 Executive	1,600,292	13,707	1,269,915	316,670
3113 Internal Affairs	1,048,430	2,634	903,635	142,160
3121 General Services	1,178,402	901	1,009,747	167,754
3122 Personnel	1,127,010	25,289	884,366	217,355
3123 Training	1,026,655	58,488	895,354	72,813
3124 Communications	1,992,724	36,177	1,592,999	363,548
3125 Fiscal	3,954,005	649,758	2,733,235	571,012
3126 Photo Lab	297,399	13,637	209,166	74,595
3128 Bonds	2,656,098	6,552	2,077,389	572,157
3129 Bailiff	10,604,530	5,525	9,823,640	775,365
3130 Warrants	5,152,489	5,067	4,286,462	860,960
3131 Fugitive Transportation	2,039,560	1,631	2,022,948	14,981
3132 Civil	423,431	4,164	394,631	24,636
3134 Criminal Investigation	3,190,202	79,011	2,908,898	202,294
3136 FLEET	273,841	7,810	207,751	58,279
3137 Freeway Management Program	12,486,265	60,513	11,000,796	1,424,955
3140 Detention Services	1,265,940	4,671	1,002,372	258,898
3141 North Tower	28,249,196	68,986	25,987,186	2,193,024
3142 West Tower	14,762,806	35,845	13,474,273	1,252,688
3147 Central Intake	13,840,080	25,795	11,665,212	2,149,073
3148 South Tower	21,981,154	34,219	19,651,947	2,294,988
3150 Classification and Release	21,259,729	53,230	19,857,611	1,348,889
3152 Central Kitchen	8,436,564	1,052,259	6,660,154	724,150
3153 Central Laundry	1,766,837	-	1,393,242	373,595
3154 Inmate Transport	396	300	-	96
3155 Jail Medical	11,306,891	12,398	10,322,522	971,971
Subtotal Sheriff	<u>171,920,925</u>	<u>2,258,569</u>	<u>152,235,450</u>	<u>17,426,906</u>
3210 Constable Precinct #1	2,265,588	9,538	1,905,085	350,966
3220 Constable Precinct #2	1,615,876	11,821	1,431,171	172,884
3230 Constable Precinct #3	1,890,187	6,236	1,607,609	276,343
3240 Constable Precinct #4	2,168,335	10,254	2,150,058	8,022
3250 Constable Precinct #5	1,474,393	26,574	1,391,772	56,046
Subtotal Constable	<u>9,414,379</u>	<u>64,423</u>	<u>8,485,695</u>	<u>864,261</u>
3311 Crime Lab	8,658,944	304,673	6,408,395	1,945,876
3312 Medical Examiner	8,236,086	444,342	6,355,488	1,436,256
3313 Breath Alcohol Program	295,374	-	244,950	50,424
Subtotal Institute of Forensic Sciences	<u>17,190,404</u>	<u>749,015</u>	<u>13,008,833</u>	<u>3,432,556</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	146,289	1,008,196	545,182
3330 Public Service Program	1,341,607	33,210	1,109,676	198,721
3343 Unincorporated Area Services	535,761	66,096	321,262	148,402
Subtotal Law Enforcement	202,102,742	3,317,602	176,169,111	22,616,028
Justice Administration				
3340 Building Security	4,995,544	615,041	3,007,387	1,373,116
3341 Emergency Management	560,416	12,023	474,030	74,363
3342 Fire Marshal	1,442,721	337,463	840,264	264,994
4011 District Attorney	52,946,578	410,332	43,629,323	8,906,923
4013 Drug Court Program	431,764	485	370,034	61,245
4014 Jail Diversion	547,964	4,460	400,101	143,404
4015 Divert Court Department	472,584	78,297	269,496	124,791
4020 District Clerk	15,779,132	42,670	11,482,356	4,254,105
4031 County Clerk	11,826,993	155,350	9,281,499	2,390,143
4032 County Clerk-Collections	1,136,113	15,682	875,844	244,588
4033 Truancy Courts Clerks	616,218	-	538,794	77,424
4040 Public Defender	15,431,356	69,212	12,771,600	2,590,544
4051 District Court Administration	216,488	2,413	173,444	40,631
4056 Domestic Relations Office Administration	3,045,903	18,244	2,469,707	557,952
4060 Jury Service	2,291,585	43,901	1,796,036	451,647
4065 Grand Jury Service	226,000	-	180,748	45,252
4071 5th Court of Appeals	150,287	-	120,615	29,672
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	4,503,137	126,482	231,709	4,144,946
4110 14th Civil District Court	295,092	1,888	242,428	50,776
4115 44th Civil District Court	298,533	1,720	237,053	59,760
4120 68th Civil District Court	270,859	2,111	219,189	49,559
4125 95th Civil District Court	296,449	1,825	230,520	64,104
4130 101st Civil District Court	273,758	10,892	206,188	56,678
4135 116th Civil District Court	293,740	648	241,820	51,272
4140 134th Civil District Court	367,104	1,840	266,955	98,309
4145 160th Civil District Court	315,550	2,982	194,848	117,720
4150 162nd Civil District Court	288,020	2,343	226,872	58,805
4155 191st Civil District Court	301,589	1,216	236,993	63,379
4160 192nd Civil District Court	295,214	1,429	239,956	53,828
4165 193rd Civil District Court	290,849	2,063	261,924	26,862
4170 298th Civil District Court	298,160	1,124	242,496	54,540
4175 Civil District Masters	352,585	1,744	282,107	68,735
4180 Civil Tax Court	353,669	372	295,472	57,825
4210 254th Family Court	699,347	9,616	595,430	94,301
4215 255th Family Court	636,301	7,887	459,583	168,831
4220 256th Family Court	620,638	6,085	527,640	86,913
4225 301st Family Court	659,806	4,798	534,700	120,308
4230 302nd Family Court	680,690	11,159	513,613	155,918
4235 303rd Family Court	620,881	2,290	541,373	77,218
4240 330th Family Court	672,765	17,909	535,425	119,431
4250 IV-D Court	341,131	34,281	283,495	23,355
4310 304th Juvenile Court	2,561,560	8,910	2,419,633	133,017
4320 305th Juvenile Court	2,478,118	75,023	2,295,208	107,887
4401 Criminal District Court #1	1,018,011	27,451	926,491	64,069
4402 Criminal District Court #2	872,104	24,567	787,739	59,799
4403 Criminal District Court #3	754,622	67,615	611,739	75,269
4404 Criminal District Court #4	696,456	42,848	601,269	52,339
4405 Criminal District Court #5	745,348	22,507	672,767	50,073
4406 Criminal District Court #6	886,608	19,637	812,105	54,866
4407 Criminal District Court #7	889,285	51,413	794,238	43,634
4410 194th Criminal District Court	1,061,783	46,474	973,510	41,800
4415 195th Criminal District Court	938,399	26,077	859,966	52,356
4420 203rd Criminal District Court	1,010,462	56,126	894,813	59,523
4425 204th Criminal District Court	929,984	37,210	796,272	96,501
4430 265th Criminal District Court	798,540	42,639	715,380	40,521
4435 282nd Criminal District Court	877,954	66,703	759,304	51,947
4440 283rd Criminal District Court	802,622	35,501	693,727	73,394

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
4445 291st Criminal District Court	877,350	46,697	784,306	46,347
4450 292nd Criminal District Court	1,095,928	43,052	1,079,635	(26,760)
4455 363rd Criminal District Court	703,894	43,644	744,294	(84,044)
4460 Criminal District Magistrates	2,144,510	3,631	1,927,286	213,593
4461 Pretrial Release	2,785,179	156,333	2,772,949	(144,103)
4465 Staff Attorneys	690,398	9,758	540,259	140,381
4470 Criminal District Court Manager	348,490	5,499	275,184	67,807
4501 County Court at Law #1	459,197	2,798	371,882	84,517
4502 County Court at Law #2	475,612	1,775	382,982	90,855
4503 County Court at Law #3	465,633	1,300	379,391	84,941
4504 County Court at Law #4	505,294	10,042	408,304	86,948
4505 County Court at Law #5	510,604	1,350	382,025	127,230
4601 County Criminal Court #1	577,306	4,924	484,844	87,538
4602 County Criminal Court #2	744,986	5,260	647,129	92,597
4603 County Criminal Court #3	471,554	6,603	383,100	81,851
4604 County Criminal Court #4	773,453	5,047	700,801	67,605
4605 County Criminal Court #5	677,104	6,180	616,335	54,590
4606 County Criminal Court #6	635,023	7,359	558,879	68,785
4607 County Criminal Court #7	521,112	23,286	464,743	33,084
4608 County Criminal Court #8	721,548	11,683	544,488	165,377
4609 County Criminal Court #9	666,931	8,444	573,006	85,482
4610 County Criminal Court #10	727,617	13,085	529,998	184,534
4611 County Criminal Court #11	639,899	10,276	520,247	109,376
4615 County Criminal Court of Appeals	414,186	2,280	289,815	122,091
4616 County Criminal Court of Appeals #2	660,049	12,316	577,391	70,342
4617 County Criminal Court - Magistrate	487	323	131	32
4620 County Criminal Court Manager	312,441	4,027	246,673	61,741
4701 Probate Court #1	792,773	2,989	655,151	134,632
4702 Probate Court #2	879,669	4,702	722,279	152,688
4703 Probate Court #3	1,412,484	9,545	1,087,534	315,405
4704 Investigators/Court Visitor Program	1,102,707	32,105	712,604	357,998
4705 Probate Associates	374,514	2,268	325,102	47,144
4811 J.P- 1-1	1,089,726	20,790	851,281	217,655
4812 J.P- 1-2	722,226	16,454	546,193	159,579
4821 J.P- 2-1	723,969	21,989	579,683	122,297
4822 J.P- 2-2	752,437	6,123	593,210	153,104
4831 J.P- 3-1	847,051	3,717	684,479	158,854
4832 J.P- 3-2	760,494	3,910	536,533	220,051
4841 J.P- 4-1	741,975	18,807	591,863	131,306
4842 J.P- 4-2	629,200	16,573	453,005	159,622
4851 J.P- 5-1	663,475	7,297	546,864	109,314
4852 J.P- 5-2	817,358	7,250	614,225	195,883
Subtotal Justice Administration	<u>175,471,227</u>	<u>3,332,469</u>	<u>138,829,312</u>	<u>33,309,447</u>
Health and Social Services				
1110 Employee Health Clinic	515,459	14,116	420,817	80,526
2070 Welfare Assistance	3,093,460	91,761	2,226,931	774,769
5110 Juvenile Administration	22,356,278	2,140,882	16,844,438	3,370,958
5114 Juvenile-Detention Center	17,646,764	50,806	13,407,162	4,188,796
5115 Juvenile-Emergency Shelter	2,694,758	3,958	1,986,747	704,053
5116 Juvenile-Letot Center	3,557,264	9,029	2,763,028	785,208
5117 Juvenile-Youth Village	4,380,642	11,729	3,416,101	952,812
5118 Juvenile-Medlock Center	5,057,721	5,829	4,099,385	952,506
5119 Juvenile-Letot Residential Treatment Center	2,392,098	15,975	1,780,523	595,600
5210 Health Administration	1,472,452	138,711	950,136	383,605
5211 Environmental Health	1,686,803	371,208	929,399	386,197
5212 Public Health Lab	2,597,682	250,323	1,840,613	506,746
5213 Preventive Health	3,411,674	459,247	1,911,416	1,041,011
5214 Communicable Disease Control	705,295	47,837	579,585	77,874
5215 STD Clinic	2,093,020	88,621	1,370,579	633,820
5216 TB Clinic	2,222,539	209,563	1,556,990	455,987
5218 HHS - Finance Admin	726,640	-	627,771	98,869
5310 Budget Office Community Contracts	12,416,333	938,769	8,264,427	3,213,138
5330 CPS Program	4,379,868	1,771,573	2,516,662	91,633
Subtotal Health and Social Services	<u>93,406,751</u>	<u>6,619,935</u>	<u>67,492,709</u>	<u>19,294,107</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 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	3,836	207,813	36,933
9910 Countywide Appropriations	11,111,818	381,157	7,835,810	2,894,851
9930 Cash Match for Grants	5,649,645	-	5,649,645	-
9940 Reserves and Contingency	4,100,646	-	-	4,100,646
Subtotal Other Operating	<u>21,110,690</u>	<u>384,993</u>	<u>13,693,268</u>	<u>7,032,430</u>
9950 Emergency Reserves	53,318,185 (a)	-	-	53,318,185
Grand Total	<u>\$ 619,258,401</u>	<u>\$ 18,182,948</u>	<u>\$ 451,554,842</u>	<u>\$ 149,520,612</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	(4,544,754)
	<u>\$ 53,318,185</u>

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

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF JULY 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 2,423,810	\$ 2,225,981	\$ 29,052,428	\$ 30,159,062
120 General Fund	619,258,401	18,182,948	43,419,172	469,737,790	149,520,612
126 Permanent Improvement Fund	4,349,886	707,624	148,652	2,390,961	1,958,925
162 Alternate Dispute Resolution	4,835,064	18,418	16,203	380,595	4,454,469
168 Dallas County Historical Commission	4,450	-	-	2,550	1,900
195 Major Technology Fund	45,468,410	6,441,282	2,742,371	32,073,650	13,394,760
196 Major Projects	393,033,438	174,299,362	11,914,578	255,429,505	137,603,932
205 Interest & Debt Retirement Fund	33,460,010	-	-	28,853,775	4,606,235
466 Grants	117,777,689	19,834,265	8,653,278	86,923,199	30,854,490
467 HUD Section 8	43,685,216	231,814	1,711,449	35,599,475	8,085,741
468 Charter School Grants	7,108,969	126,999	622,581	6,631,686	477,282
470 Law Library Fund	1,236,090	158,505	76,821	927,804	308,286
471 Appellate Judicial System	1,285,566	-	22,049	362,705	922,861
Total	<u>\$ 1,330,714,678</u>	<u>\$ 222,425,028</u>	<u>\$ 71,553,135</u>	<u>\$ 948,366,124</u>	<u>\$ 382,348,554</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 TEN MONTHS ENDED JULY 31, 2019**

Exhibit D

FUND	FY2019 BUDGET	ACTUAL MONTH OF JULY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 32,059,673	\$ 3,090,046	\$ 36,807,510	\$ (4,747,837)
120 General Fund	553,011,089	18,526,827	535,940,998	17,070,091
126 Permanent Improvement	4,106,874	17,845	4,630,230	(523,356)
162 Alternate Dispute	882,792	76,637	799,164	83,628
168 Historical Commission	-	4	42	(42)
195 Major Technology	43,785,090	137,481	44,631,595	(846,505)
196 Major Projects	99,891,709	857,354	118,097,709	(b) (18,206,000)
205 Debt Service	29,773,961	386,655	28,920,950	853,011
466 Projected Federal Grants	85,899,034	13,500,411	74,119,040	11,779,994
467 HUD Section 8	36,250,473	3,283,799	31,428,176	4,822,297
468 Charter School Grants	8,368,081	638,883	6,523,792	1,844,289
470 Law Library	1,010,903	79,619	846,730	164,173
471 Appellate Judicial	418,342	84,038	286,579	131,763
TOTAL	<u>\$ 895,458,021</u>	<u>\$ 40,679,600</u>	<u>\$ 883,032,515</u>	<u>\$ 12,425,506</u>

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

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

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

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF JULY 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 817,319	\$ 390,261,020	\$ (5,037,582)
Licenses, Permits and Registrations	25,150,000	217,522	24,121,645	1,028,355
Fines and Forfeitures	319,000	365,504	654,175	(335,175)
Use of Money and Property	7,393,783	963,715	7,266,324	127,459
Charges for Current Services - General Government	42,705,500	5,978,577	39,438,172	3,267,328
Charges for Current Services - Public Safety	12,883,463	1,252,847	11,131,923	1,751,540
Charges for Current Services - Judiciary	22,471,110	1,910,250	18,575,674	3,895,436
Reimbursements for Current Services - General Government	652,000	44,778	465,752	186,248
Reimbursements for Current Services - Public Safety	16,392,316	1,789,799	14,343,249	2,049,067
Reimbursements for Current Services - Judicial	5,892,077	681,268	5,458,935	433,142
Reimbursements for Current Services - Health	7,798,900	2,332,556	7,637,349	161,551
Intergovernmental - General Government	1,595,000	168,654	1,538,218	56,782
Intergovernmental - Public Safety	400,000	-	458,419	(58,419)
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	126,169	1,583,324	401,676
Intergovernmental - Health and Welfare	850,000	20,200	383,059	466,941
Miscellaneous	3,124,650	374,022	3,895,963	(771,313)
Interfund Transfers	18,174,851	1,483,649	8,127,796	10,047,055
TOTAL	<u>\$ 553,011,088</u>	<u>\$ 18,526,827</u>	<u>\$ 535,940,998</u>	<u>\$ 17,070,090</u>

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

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

ASSETS		
Cash and Investments		\$ 181,927,097
Inventories, Stock Room		48,040
Net Receivables - County Taxes		-
Net Receivables - Other	3,055,000 (a)	
Subtotal Net Receivables	3,055,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	3,102,763
Prepayments and other assets		-
TOTAL ASSETS		\$ 185,077,900
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	1,941,365 (b)	
Due to Other Governmental Units	414,501	
TOTAL LIABILITIES		2,355,866
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		48,040
Projects		9,527,060
General Fund - Encumbrances		-
Projects - Encumbrances		113,485,166
Other - Encumbrances		6,879,575
 UNRESERVED		
General Fund		-
Other Funds		52,782,194
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 185,077,900

(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 JULY 31, 2019

Exhibit F

FUND	BEGINNING BALANCE JULY 2019	MONTH OF JULY 2019	ENDING BALANCE JULY 2019	ENDING BALANCE JULY 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ (19,572)	\$ 36,200	\$ 16,628	\$ (6,583)
00170	(45,617)	(4,936)	(50,552)	(4,217)
00190	495,139	-	495,139	495,139
00210	168	-	168	168
	<u>430,119</u>	<u>31,264</u>	<u>461,383</u>	<u>484,507</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,202,369	23,770	2,226,140	2,177,015
00201	1,284,676	17,518	1,302,194	1,116,299
00202	13,574,525	3,032,160	16,606,685	16,502,872
00203	8,732,019	(104,061)	8,627,958	9,930,914
00204	27,760,974	297,133	28,058,107	25,784,531
00500	(14,576)	(1,355)	(15,931)	(888)
00538	210,157	1,690	211,847	184,687
00547	178,402	348	178,750	146,959
	<u>53,928,545</u>	<u>3,267,203</u>	<u>57,195,748</u>	<u>55,842,389</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00433	-	-	-	394,310
00440	-	-	-	10,914,385
00441	120,920,304	(3,564,746)	117,355,558	161,548,242
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>121,803,587</u>	<u>(3,564,746)</u>	<u>118,238,841</u>	<u>173,740,221</u>
Road Funds:				
00414	1,619	-	1,619	17,923
00418	128,946	-	128,946	128,946
00424	2,881,339	-	2,881,339	3,342,373
00427	2,885,172	(432,872)	2,452,301	4,154,622
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>6,463,997</u>	<u>(432,872)</u>	<u>6,031,125</u>	<u>8,210,785</u>
Total Governmental Funds Cash and Investments	<u>\$ 182,626,248</u>	<u>\$ (699,150)</u>	<u>\$ 181,927,097</u>	<u>\$ 238,277,902</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 TEN MONTHS ENDED JULY 31, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF JULY 2019	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ (36,200)	\$ (26,616)
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(36,200)</u>	<u>(26,616)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	26,677	16,606	435,606
00201 Technology Fund	-	-	2,241
00202 Local Government Fund	1,892,759	382,099	7,360,077
00203 Local Official Fund	1,201,243	606,921	6,216,479
00204 Record Management Fund	3,758,895	613,331	6,738,766
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	585	46,687
00547 DA - State Forfeitures/Other	-	-	8,430
	<u>6,879,575</u>	<u>1,619,542</u>	<u>20,808,286</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	394,310
00440 Tax Notes Series 2013	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	111,640,268	3,788,158	144,621,834
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>111,708,955</u>	<u>3,788,158</u>	<u>155,999,217</u>
Road Funds:			
00414 1995 Road Bond Fund	-	(4,804)	-
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	1,769,828	409,870	3,412,428
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>1,776,211</u>	<u>405,065</u>	<u>3,418,811</u>
Subtotal permanent improvement funds	<u>111,708,955</u>	<u>3,788,158</u>	<u>155,999,217</u>
Subtotal road funds	<u>1,776,211</u>	<u>405,065</u>	<u>3,418,811</u>
Subtotal capital project funds	<u>113,485,166</u>	<u>4,193,224</u>	<u>159,418,028</u>
Total	<u>\$ 120,364,741</u>	<u>\$ 5,776,566</u>	<u>\$ 180,199,698</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 TEN MONTHS ENDED JULY 31, 2019

Exhibit H

FUND	ACTUAL MONTH OF JULY 2019	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	(4,936)	(16,135)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(4,936)</u>	<u>(16,135)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00200 Judicial Fund	34,401	517,207
00201 Technology Fund	17,518	165,373
00202 Local Government Fund	3,226,516	7,424,684
00203 Local Official Fund	304,308	4,410,789
00204 Record Management Fund	743,209	7,309,793
00500 Payroll	-	-
00538 DA - Check Processing	2,205	59,997
00547 DA - State Forfeitures/Other	348	39,486
	<u>4,328,505</u>	<u>19,927,329</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>\$ 4,323,569</u>	<u>\$ 19,911,194</u>

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

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

DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF JULY 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 JULY 31, 2019

Exhibit J

FUND	BEGINNING BALANCE JULY 2019	ACTUAL MONTH OF JULY 2019	ENDING BALANCE JULY 2019	ENDING BALANCE JULY 2018
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 11,805,838	\$ (1,809,280)	\$ 9,996,559	\$ 8,650,873
00130 Election Fund-Special	40,781	358	41,139	37,511
00166 State Report Interest Fund	3,323,996	(2,342,355)	981,641	882,275
00501 County Clerk-Special	14,120,096	40,499	14,160,595	101,144,335
00502 County Clerk-Trust	20,697,813	119,144	20,816,957	19,843,849
00503 District Clerk-Special	7,589,565	(243,615)	7,345,950	8,365,052
00504 District Clerk-Trust	26,617,157	514,016	27,131,174	28,357,840
00505 Sheriff-Special	277,080	(29,586)	247,494	304,134
00506 County Clerk Special Trust Fund	28,784,329	(4,751,655)	24,032,674	22,576,842
00532 Escrow Fund	17,928,580	(55,794)	17,872,786	15,686,213
00537 Youth Village Special Fund	523	-	523	522
00542 DA - Police Agencies	38,263	75	38,337	37,479
00543 Adult Probation-Restitution	3,656,408	34,221	3,690,629	2,884,305
00544 DA - Attorney General	27,739	54	27,793	27,170
00545 DA - Unadjudicated-Gambling	60,507	118	60,625	59,268
00546 DA - Forfeitures-Narcotics	19,835	(12,381)	7,454	29,752
00550 Justice of the Peace 1-1 Special	527,636	(4,067)	523,569	527,177
00551 Justice of the Peace 1-2 Special	119,477	-	119,477	135,389
00553 Justice of the Peace 3-3 Special	79,712	(500)	79,212	69,866
00554 Justice of the Peace 2-1 Special	406,927	(1,057)	405,870	405,840
00555 Justice of the Peace 2-2 Special	64,500	(1,020)	63,480	63,305
00556 Justice of the Peace 3-1 Special	35,492	(462)	35,030	20,155
00557 Justice of the Peace 3-2 Special	158,192	(111)	158,081	159,723
00559 Justice of the Peace 4-1 Special	60,818	(1,394)	59,424	50,338
00560 Justice of the Peace 4-2 Special	5,941	73	6,014	2,374
00561 Justice of the Peace 5-1 Special	12,857	(2,075)	10,782	20,560
00562 Justice of the Peace 5-2 Special	286,366	110	286,476	273,208
00570 Dallas County Housing Fin.	65,720	128	65,848	64,374
00571 Dallas County Housing Fin.	1,007,191	2,036	1,009,227	986,319
00580 Constable 1 Special Fund No. 580	55,745	(11,966)	43,779	52,998
00581 Constable 2 Special Fund No. 581	2,917	-	2,917	3,102
00582 Constable 3 Special Fund No. 582	6,167	5,208	11,376	8,046
00584 Constable 4 Special Fund No. 584	7,016	1,712	8,728	18,116
00586 Constable 5 Special Fund No. 586	32,577	9,561	42,139	64,972
00670 Credit Card BOA Charge Back	61	-	61	61
00704 Unallocated Tax	5,116,847	212,240	5,329,087	17,661,193
00802 Child Support Holding Fund	130,447	(1,311)	129,136	70,318
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	12,259	(1)	12,258	83,033
Total Fiduciary and Agency Cash and Investments	\$ 143,749,430	\$ (8,329,074)	\$ 135,420,356	\$ 230,146,538

(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.