



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

September 20, 2019

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

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

<b>ASSETS</b>		
Cash and Investments		\$ 532,059,170
Inventories, Stock Room		2,564,985
Net Receivables - County Taxes	5,846,454	
Net Receivables - Other	<u>9,502,000</u> (a)	
Subtotal Net Receivables	15,348,454	
Due from Other Governmental Units	<u>6,385,585</u>	
Total Receivables		21,734,039
Prepayments and other assets		<u>5,183,308</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 561,541,502</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	28,196,463 (b)	
Due to Other Governmental Units	<u>39,514,762</u>	
<b>TOTAL LIABILITIES</b>		67,711,226
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		7,748,293
Projects		159,717,545
General Fund - Encumbrances		18,418,503
Projects - Encumbrances		156,906,038
Other - Encumbrances		20,827,653
<b>UNRESERVED</b>		
General Fund		84,087,585
Other Funds		<u>46,124,659</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 561,541,502</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 AUGUST 31, 2019

Exhibit A

FUND	BEGINNING BALANCE AUGUST 2019	ACTUAL MONTH OF AUGUST 2019	ENDING BALANCE AUGUST 2019	ENDING BALANCE AUGUST 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 134,504,061	\$ (30,409,046)	\$ 104,095,015	\$ 101,947,154
00196 Major Projects	361,338,969	(29,208,557)	332,130,412	347,812,460
00205 Interest & Debt Retirement Fund	7,532,021	435,244	7,967,265	6,830,988
00466 Projected Federal Grants	16,390,901	(4,058,727)	12,332,174	14,885,990
	<u>519,765,952</u>	<u>(63,241,087)</u>	<u>456,524,865</u>	<u>471,476,592</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	37,996,972	(1,526,814)	36,470,158	26,919,289
00126 Permanent Improvement Fund	5,072,694	(96,858)	4,975,836	2,331,371
00162 Alternate Dispute Resolution	4,433,705	84,970	4,518,675	3,949,880
00168 Dallas County Historical Commission	3,884	4	3,888	6,883
00195 Major Technology Fund	25,464,203	(2,686,047)	22,778,156	13,776,956
00467 HUD Section 8	2,470,187	(7,955)	2,462,232	3,309,216
00468 Charter School Grants	3,079,782	(99,655)	2,980,127	3,130,915
00470 Law Library Fund	508,607	30,772	539,379	519,540
00471 Appellate Judicial System	817,641	(11,787)	805,853	887,233
	<u>79,847,675</u>	<u>(4,313,370)</u>	<u>75,534,305</u>	<u>54,831,283</u>
Total Governmental Funds Cash and Investments	<u>\$ 599,613,627</u>	<u>\$ (67,554,456)</u>	<u>\$ 532,059,170</u>	<u>\$ 526,307,875</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 ELEVEN MONTHS ENDED AUGUST 31, 2019**

Exhibit B  
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<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 610,829	\$ 1,008	\$ 557,942	\$ 51,878
1011 Truancy Courts	745,176	18,164	697,956	29,056
1020 GG-Commissioners Court Administrator	2,123,416	63,404	1,547,269	512,743
1021 GG-Operation Services-Engineering	1,306,292	238,417	841,616	226,259
1022 GG-Operation Services- Facilities	18,500,932	2,180,172	15,072,352	1,248,408
1023 GG-Operation Services- Comm/Central Svcs	1,698,755	497,253	1,097,065	104,437
1024 GG-Operations Services-Records Mgt	892,809	23,902	747,510	121,396
1027 GG-Operations-Auto Service Center	4,292,088	230,062	3,806,725	255,300
1035 GG- Tax Assessor/Collector	15,392,948	63,885	13,946,118	1,382,944
1040 Human Resource/Civil Service	5,779,817	221,455	2,753,497	2,804,865
1050 GG-County Treasurer	1,397,185	16,718	1,246,998	133,469
1060 Office of Budget and Evaluation	671,162	1,178	572,956	97,028
1070 GG-County Auditor	8,782,464	36,330	7,815,174	930,959
1080 GG-Purchasing	1,901,790	67,639	1,367,634	466,517
1082 Small Business Enterprise SBE	622,191	6,511	586,660	29,020
1210 Elections	8,370,400	942,901	6,974,147	453,353
<b>Subtotal General Government</b>	<b>73,088,252</b>	<b>4,609,001</b>	<b>59,631,619</b>	<b>8,847,632</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	470,912	2,403	375,803	92,707
2060 Veterans Service	390,533	373	280,865	109,295
<b>Subtotal Community Services</b>	<b>861,444</b>	<b>2,775</b>	<b>656,668</b>	<b>202,002</b>
<b>Law Enforcement</b>				
3110 Executive	1,600,292	13,854	1,385,487	200,951
3113 Internal Affairs	1,048,430	1,839	980,574	66,016
3121 General Services	1,179,902	612	1,109,448	69,842
3122 Personnel	1,127,010	45,741	962,892	118,377
3123 Training	984,560	55,271	970,836	(41,547)
3124 Communications	1,992,724	26,558	1,756,360	209,807
3125 Fiscal	3,940,505	618,925	2,950,308	371,272
3126 Photo Lab	313,399	25,110	224,426	63,863
3128 Bonds	2,657,598	6,847	2,279,485	371,266
3129 Bailiff	10,608,530	5,504	10,761,019	(157,993)
3130 Warrants	5,152,584	3,121	4,670,163	479,300
3131 Fugitive Transportation	2,039,560	1,107	2,229,806	(191,353)
3132 Civil	423,431	2,397	431,446	(10,412)
3134 Criminal Investigation	3,190,202	49,648	3,212,673	(72,118)
3136 FLEET	273,841	9,695	226,490	37,656
3137 Freeway Management Program	12,494,265	58,032	11,971,344	464,889
3140 Detention Services	1,265,940	4,259	1,113,307	148,373
3141 North Tower	28,249,196	51,360	28,430,943	(233,107)
3142 West Tower	14,764,306	25,753	14,738,171	383
3147 Central Intake	13,842,080	29,892	12,806,256	1,005,931
3148 South Tower	21,981,154	8,129	21,581,008	392,017
3150 Classification and Release	21,285,729	39,532	21,798,109	(551,911)
3152 Central Kitchen	8,631,564	1,029,822	7,471,694	130,048
3153 Central Laundry	1,766,837	-	1,521,376	245,461
3154 Inmate Transport	396	300	-	96
3155 Jail Medical	11,306,891	12,513	11,349,249	(54,870)
<b>Subtotal Sheriff</b>	<b>172,120,925</b>	<b>2,125,818</b>	<b>166,932,868</b>	<b>3,062,238</b>
3210 Constable Precinct #1	2,265,788	8,490	2,083,372	173,927
3220 Constable Precinct #2	1,615,876	19,077	1,577,038	19,761
3230 Constable Precinct #3	1,890,187	6,676	1,754,453	129,059
3240 Constable Precinct #4	2,168,335	10,370	2,344,875	(186,910)
3250 Constable Precinct #5	1,474,393	25,161	1,533,395	(84,163)
<b>Subtotal Constable</b>	<b>9,414,579</b>	<b>69,775</b>	<b>9,293,131</b>	<b>51,673</b>
3311 Crime Lab	8,908,944	485,263	7,014,573	1,409,107
3312 Medical Examiner	8,236,086	373,613	6,988,059	874,414
3313 Breath Alcohol Program	295,374	-	270,084	25,290
<b>Subtotal Institute of Forensic Sciences</b>	<b>17,440,404</b>	<b>858,876</b>	<b>14,272,716</b>	<b>2,308,811</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2019

Exhibit B  
Page 2 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	101,167	1,083,926	514,573
3330 Public Service Program	1,356,657	14,221	1,213,236	129,200
3343 Unincorporated Area Services	550,811	67,026	357,898	125,887
<b>Subtotal Law Enforcement</b>	<b>202,583,042</b>	<b>3,236,883</b>	<b>193,153,776</b>	<b>6,192,383</b>
<b>Justice Administration</b>				
3340 Building Security	4,995,544	573,663	3,292,489	1,129,392
3341 Emergency Management	560,416	9,271	520,138	31,008
3342 Fire Marshal	1,442,721	312,680	959,784	170,256
4011 District Attorney	52,946,578	373,733	47,811,325	4,761,519
4012 DA-Special Allocation	-	-	-	-
4013 Drug Court Program	431,764	179	405,603	25,982
4014 Jail Diversion	547,964	4,308	442,248	101,409
4015 Divert Court Department	472,584	67,103	296,718	108,763
4020 District Clerk	15,779,132	32,551	12,550,099	3,196,481
4031 County Clerk	11,826,993	118,326	10,194,932	1,513,734
4032 County Clerk-Collections	1,136,113	13,817	965,343	156,953
4033 Truancy Courts Clerks	616,218	-	593,459	22,759
4040 Public Defender	15,431,356	70,834	14,012,045	1,348,477
4051 District Court Administration	216,758	2,521	192,151	22,086
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	3,045,903	16,058	2,719,844	310,001
4060 Jury Service	2,291,585	41,191	1,991,941	258,453
4065 Grand Jury Service	226,000	-	202,398	23,602
4071 5th Court of Appeals	150,287	-	132,124	18,163
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	2,272,238	126,442	257,705	1,888,092
4110 14th Civil District Court	295,092	1,352	265,997	27,742
4115 44th Civil District Court	298,533	1,519	259,401	37,612
4120 68th Civil District Court	270,859	1,611	239,408	29,840
4125 95th Civil District Court	296,449	1,311	255,669	39,468
4130 101st Civil District Court	273,758	11,955	220,367	41,436
4135 116th Civil District Court	293,740	625	264,510	28,605
4140 134th Civil District Court	370,604	1,674	295,054	73,876
4145 160th Civil District Court	315,550	3,281	214,049	98,220
4150 162nd Civil District Court	288,020	2,158	248,196	37,666
4155 191st Civil District Court	301,589	1,023	258,556	42,009
4160 192nd Civil District Court	295,214	1,209	262,369	31,636
4165 193rd Civil District Court	290,849	1,897	284,025	4,926
4170 298th Civil District Court	301,160	1,124	267,492	32,544
4175 Civil District Masters	352,585	1,385	309,221	41,980
4180 Civil Tax Court	353,669	160	328,624	24,886
4210 254th Family Court	725,561	9,697	654,241	61,624
4215 255th Family Court	656,515	8,057	570,076	78,382
4220 256th Family Court	650,852	6,314	594,560	49,978
4225 301st Family Court	660,020	4,952	592,971	62,098
4230 302nd Family Court	699,704	17,429	569,049	113,226
4235 303rd Family Court	711,445	2,437	665,450	43,558
4240 330th Family Court	674,979	19,975	590,760	64,244
4250 IV-D Court	354,131	29,109	323,937	1,086
4310 304th Juvenile Court	2,767,160	31,551	2,675,995	59,614
4320 305th Juvenile Court	2,757,618	73,798	2,616,860	66,960
4401 Criminal District Court #1	1,077,011	26,311	1,022,127	28,573
4402 Criminal District Court #2	914,904	24,127	852,389	38,388
4403 Criminal District Court #3	784,622	64,475	687,619	32,528
4404 Criminal District Court #4	761,656	42,819	679,556	39,281
4405 Criminal District Court #5	802,348	20,933	750,819	30,596
4406 Criminal District Court #6	985,108	18,873	932,569	33,666
4407 Criminal District Court #7	928,785	50,640	853,838	24,307
4410 194th Criminal District Court	1,217,933	45,954	1,150,284	21,696
4415 195th Criminal District Court	1,061,049	25,070	1,002,029	33,950
4420 203rd Criminal District Court	1,082,872	50,565	1,002,892	29,415
4425 204th Criminal District Court	937,984	36,637	873,331	28,016
4430 265th Criminal District Court	858,440	42,271	793,274	22,895

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
4435 282nd Criminal District Court	949,954	66,393	859,399	24,162
4440 283rd Criminal District Court	906,122	30,609	821,248	54,265
4445 291st Criminal District Court	949,350	46,424	876,027	26,898
4450 292nd Criminal District Court	1,244,628	39,158	1,259,487	(54,018)
4455 363rd Criminal District Court	771,894	43,264	831,895	(103,265)
4460 Criminal District Magistrates	2,144,510	2,022	2,142,168	320
4461 Pretrial Release	2,785,179	238,438	3,179,629	(632,888)
4465 Staff Attorneys	690,398	7,534	592,013	90,851
4470 Criminal District Court Manager	359,031	10,677	305,062	43,292
4501 County Court at Law #1	462,381	5,683	407,006	49,692
4502 County Court at Law #2	478,912	3,073	417,453	58,385
4503 County Court at Law #3	465,633	909	416,168	48,556
4504 County Court at Law #4	505,294	9,678	449,078	46,537
4505 County Court at Law #5	510,604	1,335	418,005	91,264
4601 County Criminal Court #1	590,306	4,649	533,732	51,925
4602 County Criminal Court #2	769,886	4,844	707,162	57,881
4603 County Criminal Court #3	471,554	5,719	420,074	45,761
4604 County Criminal Court #4	793,953	4,757	760,001	29,195
4605 County Criminal Court #5	677,104	6,077	676,092	(5,066)
4606 County Criminal Court #6	664,023	7,359	617,435	39,230
4607 County Criminal Court #7	521,112	22,117	516,037	(17,042)
4608 County Criminal Court #8	748,548	11,033	601,341	136,174
4609 County Criminal Court #9	666,931	7,958	632,311	26,662
4610 County Criminal Court #10	775,617	12,560	599,674	163,382
4611 County Criminal Court #11	639,899	9,549	576,348	54,002
4615 County Criminal Court of Appeals	418,186	2,280	321,925	93,981
4616 County Criminal Court of Appeals #2	687,049	10,111	638,187	38,751
4617 County Criminal Court - Magistrate	487	323	131	32
4620 County Criminal Court Manager	312,441	4,672	272,320	35,450
4701 Probate Court #1	825,373	2,648	738,862	83,864
4702 Probate Court #2	879,669	4,048	788,437	87,184
4703 Probate Court #3	1,412,484	8,773	1,198,724	204,987
4704 Investigators/Court Visitor Program	1,102,707	31,194	779,895	291,619
4705 Probate Associates	377,473	4,950	368,915	3,608
4811 J.P- 1-1	1,099,726	18,409	929,923	151,393
4812 J.P- 1-2	722,226	15,854	596,224	110,148
4821 J.P- 2-1	723,969	18,720	635,620	69,629
4822 J.P- 2-2	752,437	4,543	645,137	102,757
4831 J.P- 3-1	847,051	2,239	750,826	93,985
4832 J.P- 3-2	760,494	3,593	591,118	165,783
4833 J P 3-3	-	-	-	-
4841 J.P- 4-1	741,975	18,377	647,115	76,482
4842 J P 4-2	629,200	19,156	500,020	110,024
4851 J.P- 5-1	668,475	8,406	601,170	58,899
4852 J.P- 5-2	817,358	6,952	670,421	139,984
<b>Subtotal Justice Administration</b>	<u>175,470,140</u>	<u>3,234,025</u>	<u>153,257,723</u>	<u>18,978,392</u>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	515,459	14,536	459,506	41,417
2070 Welfare Assistance	3,093,460	91,669	2,419,343	582,448
5110 Juvenile Administration	22,356,278	2,156,958	18,291,877	1,907,442
5114 Juvenile-Detention Center	17,646,764	45,008	14,635,486	2,966,270
5115 Juvenile-Emergency Shelter	2,694,758	8,553	2,179,334	506,871
5116 Juvenile-Letot Center	3,557,264	9,240	3,023,075	524,949
5117 Juvenile-Youth Village	4,380,642	11,390	3,727,005	642,247
5118 Juvenile-Medlock Center	5,057,721	5,688	4,478,128	573,904
5119 Juvenile-Letot Residential Treatment Center	2,392,098	12,719	1,908,067	471,312
5210 Health Administration	1,472,452	135,389	1,006,236	330,827
5211 Environmental Health	1,686,803	303,538	1,072,573	310,693
5212 Public Health Lab	2,597,682	229,809	1,947,620	420,253
5213 Preventive Health	3,411,674	374,303	2,159,077	878,295
5214 Communicable Disease Control	705,295	48,289	629,253	27,752
5215 STD Clinic	2,093,020	154,519	1,503,257	435,244
5216 TB Clinic	2,222,539	221,591	1,713,131	287,817
5218 HHS - Finance Admin	726,640	53	712,049	14,538

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



DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2019

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
5310 Budget Office Community Contracts	12,416,333	688,363	8,514,832	3,213,138
5330 CPS Program	4,379,868	1,771,573	2,532,685	75,610
<b>Subtotal Health and Social Services</b>	<u>93,406,751</u>	<u>6,283,189</u>	<u>72,912,536</u>	<u>14,211,027</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	248,582	7,364	227,241	13,977
9910 Countywide Appropriations	11,381,818	1,045,267	8,336,350	2,000,200
9930 Cash Match for Grants	5,649,645	-	5,649,645	-
9940 Reserves and Contingency	4,100,646	-	-	4,100,646
<b>Subtotal Other Operating</b>	<u>21,380,690</u>	<u>1,052,631</u>	<u>14,213,236</u>	<u>6,114,823</u>
9950 Emergency Reserves	52,468,081 (a)	-	-	52,468,081
<b>Grand Total</b>	<u>\$ 619,258,401</u>	<u>\$ 18,418,503</u>	<u>\$ 493,825,558</u>	<u>\$ 107,014,341</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	(5,394,858)
	<u>\$ 52,468,081</u>

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

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF AUGUST 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 2,437,817	\$ 4,315,436	\$ 33,381,871	\$ 25,829,620
120 General Fund	619,258,401	18,418,503	42,270,716	512,244,061	107,014,341
126 Permanent Improvement Fund	4,349,886	732,903	146,492	2,562,733	1,787,153
162 Alternate Dispute Resolution	4,835,064	17,770	17,797	397,744	4,437,320
168 Dallas County Historical Commission	4,450	-	-	2,550	1,900
195 Major Technology Fund	45,468,410	5,883,614	2,912,086	34,428,068	11,040,342
196 Major Projects	393,033,438	151,022,425	24,895,199	257,047,767	135,985,671
205 Interest & Debt Retirement Fund	33,460,010	-	750	28,854,525	4,605,485
466 Grants	118,510,235	17,257,150	8,607,270	92,953,354	25,556,881
467 HUD Section 8	45,992,811	226,293	3,071,580	38,665,533	7,327,278
468 Charter School Grants	7,091,804	18,956	1,005,424	7,529,066	(437,262)
470 Law Library Fund	1,236,090	136,766	69,615	975,679	260,411
471 Appellate Judicial System	1,285,566	-	15,715	378,420	907,146
Total	<u>\$ 1,333,737,655</u>	<u>\$ 196,152,194</u>	<u>\$ 87,328,079</u>	<u>\$ 1,009,421,370</u>	<u>\$ 324,316,285</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 ELEVEN MONTHS ENDED AUGUST 31, 2019**

Exhibit D

<u>FUND</u>	<u>FY2019 BUDGET</u>	<u>ACTUAL MONTH OF AUGUST 2019</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 32,059,673	\$ 2,986,472	\$ 39,793,982	\$ (7,734,309)
120 General Fund	553,011,089	14,647,806	550,588,805	2,422,284
126 Permanent Improvement	4,106,874	15,383	4,645,613	(538,739)
162 Alternate Dispute	882,792	102,754	901,919	(19,127)
168 Historical Commission	-	4	45	(45)
195 Major Technology	43,785,090	93,647	44,725,242	(940,152)
196 Major Projects	99,891,709	1,053,611	119,151,320	(b) (19,259,611)
205 Debt Service	29,773,961	435,994	29,356,944	417,017
466 Projected Federal Grants	85,899,034	3,844,806	77,963,847	7,935,187
467 HUD Section 8	36,250,473	3,262,811	34,690,987	1,559,486
468 Charter School Grants	8,368,081	585,843	7,109,635	1,258,446
470 Law Library	1,010,903	112,738	959,468	51,435
471 Appellate Judicial	418,342	25,936	312,514	105,828
<b>TOTAL</b>	<u>\$ 895,458,021</u>	<u>\$ 27,167,805</u>	<u>\$ 910,200,320</u>	<u>\$ (14,742,299)</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 ELEVEN MONTHS ENDED AUGUST 31, 2019

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF AUGUST 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 457,743	\$ 390,718,764	\$ (5,495,326)
Licenses, Permits and Registrations	25,150,000	195,985	24,317,630	832,370
Fines and Forfeitures	319,000	398,919	1,053,095	(734,095)
Use of Money and Property	7,393,783	739,603	8,005,927	(612,144)
Charges for Current Services - General Government	42,705,500	2,118,116	41,556,288	1,149,212
Charges for Current Services - Public Safety	12,883,463	1,225,140	12,357,064	526,399
Charges for Current Services - Judiciary	22,471,110	2,091,112	20,666,786	1,804,324
Reimbursements for Current Services - General Government	652,000	59,339	525,091	126,909
Reimbursements for Current Services - Public Safety	16,392,316	2,006,535	16,349,784	42,532
Reimbursements for Current Services - Judicial	5,892,077	688,652	6,147,586	(255,509)
Reimbursements for Current Services - Health	7,798,900	194,598	7,831,947	(33,047)
Intergovernmental - General Government	1,595,000	95,123	1,633,341	(38,341)
Intergovernmental - Public Safety	400,000	-	458,419	(58,419)
Intergovernmental - Streets and Highways	-	-	600,000	(600,000)
Intergovernmental - Judiciary	1,985,000	108,146	1,691,470	293,530
Intergovernmental - Health and Welfare	850,000	23,200	406,259	443,741
Miscellaneous	3,124,650	615,939	4,511,902	(1,387,252)
Interfund Transfers	18,174,851	3,629,655	11,757,451	6,417,400
<b>TOTAL</b>	<b>\$ 553,011,088</b>	<b>\$ 14,647,806</b>	<b>\$ 550,588,805</b>	<b>\$ 2,422,283</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 AUGUST 31, 2019**

<b>ASSETS</b>		
Cash and Investments		\$ 181,895,858
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		3,102,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<b>\$ 185,046,661</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	4,575,709 (b)	
Due to Other Governmental Units	414,501	
<b>TOTAL LIABILITIES</b>		4,990,211
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		48,040
Projects		6,083,504
General Fund - Encumbrances		-
Projects - Encumbrances		110,188,003
Other - Encumbrances		7,377,526
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		56,359,377
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 185,046,661</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 AUGUST 31, 2019

Exhibit F

FUND	BEGINNING BALANCE AUGUST 2019	ACTUAL MONTH OF AUGUST 2019	ENDING BALANCE AUGUST 2019	ENDING BALANCE AUGUST 2018
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ 16,628	\$ (27,677)	\$ (11,049)	\$ (12,932)
00170 Return Check Collection	(50,552)	5,482	(45,070)	(25,706)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>461,383</u>	<u>(22,195)</u>	<u>439,188</u>	<u>456,669</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	2,226,140	(769)	2,225,371	2,087,429
00201 Technology Fund	1,302,194	12,731	1,314,924	1,129,977
00202 Local Government Fund	16,606,685	(270,835)	16,335,849	16,200,868
00203 Local Official Fund	8,627,958	49,024	8,676,982	9,763,522
00204 Record Management Fund	28,058,107	829,305	28,887,412	23,227,830
00500 Payroll	(15,931)	347	(15,584)	(176)
00538 DA - Check Processing	211,847	3,915	215,762	188,633
00547 DA - State Forfeitures/Other	178,750	368	179,118	147,200
	<u>57,195,748</u>	<u>624,085</u>	<u>57,819,834</u>	<u>52,745,283</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
00440 Tax Notes Series 2013	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	117,355,558	(228,064)	117,127,494	155,821,283
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>118,238,841</u>	<u>(228,064)</u>	<u>118,010,777</u>	<u>168,013,262</u>
<b>Road Funds:</b>				
00414 1995 Road Bond Fund	1,619	-	1,619	6,423
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	2,452,301	(405,065)	2,047,235	4,009,146
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>6,031,125</u>	<u>(405,065)</u>	<u>5,626,060</u>	<u>8,053,809</u>
Total Governmental Funds Cash and Investments	<u>\$ 181,927,097</u>	<u>\$ (31,239)</u>	<u>\$ 181,895,858</u>	<u>\$ 229,269,023</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 ELEVEN MONTHS ENDED AUGUST 31, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF AUGUST 2019	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ 27,677	\$ 1,061
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>27,677</u>	<u>1,061</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	22,577	30,704	462,210
00201 Technology Fund	-	-	2,241
00202 Local Government Fund	2,098,393	278,525	7,844,235
00203 Local Official Fund	1,470,203	359,955	6,845,394
00204 Record Management Fund	3,786,353	45,553	6,811,777
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	535	47,222
00547 DA - State Forfeitures/Other	-	-	8,430
	<u>7,377,526</u>	<u>715,272</u>	<u>22,021,509</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	394,310
00440 Tax Notes Series 2013	-	-	(c) 10,914,385
00441 Combination Tax and Parking Series 2016	108,630,798	3,294,901	144,907,265
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
<b>Subtotal permanent improvement funds</b>	<u>108,699,485</u>	<u>3,294,901</u>	<u>156,284,648</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	-	1,619	1,619
00418 Road Bond Series 1996	-	128,946	128,946
00424 Unlimited Tax Road Bonds Series	-	2,881,339	2,881,339
00427 Unlimited Tax Refunding & Improv	1,482,134	287,694	3,412,428
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	146,221	152,604
00494 Unlimited Tax Road Bond Fund	-	-	-
<b>Subtotal road funds</b>	<u>1,488,517</u>	<u>3,445,818</u>	<u>6,576,936</u>
<b>Subtotal capital project funds</b>	<u>110,188,003</u>	<u>6,740,719</u>	<u>162,861,583</u>
<b>Total</b>	<u>\$ 117,565,529</u>	<u>\$ 7,483,668</u>	<u>\$ 184,884,153</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 ELEVEN MONTHS ENDED AUGUST 31, 2019

Exhibit H

FUND	ACTUAL MONTH OF AUGUST 2019	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	5,482	(10,653)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>5,482</u>	<u>(10,653)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00200 Judicial Fund	29,492	546,699
00201 Technology Fund	12,731	178,104
00202 Local Government Fund	183,821	7,608,505
00203 Local Official Fund	466,274	4,877,063
00204 Record Management Fund	1,086,287	8,396,080
00500 Payroll	-	-
00538 DA - Check Processing	4,560	64,556
00547 DA - State Forfeitures/Other	368	39,855
	<u>1,783,533</u>	<u>21,710,862</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>
	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,789,015</u>	<u>\$ 21,700,210</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 AUGUST 31, 2019**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ -	\$ -	\$ -
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>\$ 151,495,000</u>	<u>\$ 41,396,525</u>	<u>\$ 192,891,525</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 AUGUST 31, 2019

Exhibit J

FUND	BEGINNING BALANCE AUGUST 2019	ACTUAL MONTH OF AUGUST 2019	ENDING BALANCE AUGUST 2019	ENDING BALANCE AUGUST 2018
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 9,996,559	\$ (1,985,200)	\$ 8,011,359	\$ 6,101,360
00130 Election Fund-Special	41,139	-	41,139	36,408
00166 State Report Interest Fund	981,641	1,322,062	2,303,703	2,331,294
00501 County Clerk-Special	14,160,595	(64,554)	14,096,041	10,031,831
00502 County Clerk-Trust	20,816,957	165,153	20,982,110	19,931,650
00503 District Clerk-Special	7,345,950	655,094	8,001,043	7,693,559
00504 District Clerk-Trust	27,131,174	(2,264,924)	24,866,249	28,580,416
00505 Sheriff-Special	247,494	(44,285)	203,209	190,233
00506 County Clerk Special Trust Fund	24,032,674	4,675,672	28,708,346	25,490,637
00532 Escrow Fund	17,872,786	35,078	17,907,864	15,688,346
00537 Youth Village Special Fund	523	0	523	522
00542 DA - Police Agencies	38,337	79	38,416	37,540
00543 Adult Probation-Restitution	3,690,629	(354,977)	3,335,652	2,923,909
00544 DA - Attorney General	27,793	57	27,850	27,215
00545 DA - Unadjudicated-Gambling	60,625	125	60,750	59,365
00546 DA - Forfeitures-Narcotics	7,454	5,939	13,393	32,889
00550 Justice of the Peace 1-1 Special	523,569	125	523,694	526,385
00551 Justice of the Peace 1-2 Special	119,477	-	119,477	134,995
00553 Justice of the Peace 3-3 Special	79,212	11,125	90,337	71,843
00554 Justice of the Peace 2-1 Special	405,870	(50)	405,819	405,840
00555 Justice of the Peace 2-2 Special	63,480	(621)	62,859	62,081
00556 Justice of the Peace 3-1 Special	35,030	(9,937)	25,093	20,661
00557 Justice of the Peace 3-2 Special	158,081	-	158,081	159,733
00559 Justice of the Peace 4-1 Special	59,424	(2,770)	56,654	50,338
00560 Justice of the Peace 4-2 Special	6,014	27	6,041	2,188
00561 Justice of the Peace 5-1 Special	10,782	1,383	12,165	20,745
00562 Justice of the Peace 5-2 Special	286,476	978	287,454	274,177
00570 Dallas County Housing Fin.	65,848	136	65,984	64,479
00571 Dallas County Housing Fin.	1,009,227	2,079	1,011,306	987,969
00580 Constable 1 Special Fund No. 580	43,779	839	44,618	47,329
00581 Constable 2 Special Fund No. 581	2,917	-	2,917	3,102
00582 Constable 3 Special Fund No. 582	11,376	24,680	36,055	6,606
00584 Constable 4 Special Fund No. 584	8,728	11,303	20,031	18,116
00586 Constable 5 Special Fund No. 586	42,139	(9,637)	32,502	34,918
00600 DCS - Administration	-	14,899,635	14,899,635	-
00670 Credit Card BOA Charge Back	61	-	61	61
00704 Unallocated Tax	5,329,087	(641,419)	4,687,668	18,587,488
00802 Child Support Holding Fund	129,136	(436)	128,700	141,243
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	12,258	-	12,258	10,264
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 135,420,356</b>	<b>\$ 16,432,757</b>	<b>\$ 151,853,113</b>	<b>\$ 141,306,386</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.