



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

December 12, 2018

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 November 30, 2018</i>	
Summary of Cash and Investments: Budgeted Funds as of November 30, 2018	A
General Fund: Funds Available Analysis for the two months ended November 30, 2018	B
Appropriations: Budget/Actual: Tax and Fee Funds for the two months ended November 30, 2018	C
Revenue: Budget/Actual: Tax and Fee Funds for the two months ended November 30, 2018	D
Revenue: Budget/Actual: General Fund for the two months ended November 30, 2018	E
<i>Balance Sheet: Funds Not Budgeted as of November 30, 2018</i>	
Summary of Cash and Investments: Funds Not Budgeted as of November 30, 2018	F
Appropriations: Funds Not Budgeted for the two months ended November 30, 2018	G
Revenue: Funds Not Budgeted for the two months ended November 30, 2018	H
<i>Summary of County Bonded Indebtedness as of November 30, 2018</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of November 30, 2018</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 NOVEMBER 30, 2018**

ASSETS		
Cash and Investments		\$ 405,274,062
Inventories, Stock Room		2,022,264
Net Receivables - County Taxes	552,140,017	
Net Receivables - Other	<u>10,010,000</u> (a)	
Subtotal Net Receivables	562,150,017	
Due from Other Governmental Units	<u>6,575,258</u>	
Total Receivables		568,725,274
Prepayments and other assets		<u>8,440,922</u>
TOTAL ASSETS		<u><u>\$ 984,462,521</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	13,657,123 (b)	
Due to Other Governmental Units	<u>45,940,221</u>	
TOTAL LIABILITIES		59,597,344
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		10,463,185
Projects		105,067,109
General Fund - Encumbrances		33,915,447
Projects - Encumbrances		187,134,627
Other - Encumbrances		19,390,167
 UNRESERVED		
General Fund		361,224,460
Other Funds		<u>207,670,183</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 984,462,521</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, 2017.

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

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

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF NOVEMBER 30, 2018

Exhibit A

FUND	BEGINNING BALANCE NOVEMBER 2018	ACTUAL MONTH OF NOVEMBER 2018	ENDING BALANCE NOVEMBER 2018	ENDING BALANCE NOVEMBER 2017
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 42,353,623	\$ (35,475,668)	\$ 6,877,955	\$ 9,891,445
00196 Major Projects	336,202,914	(8,329,346)	327,873,568	308,971,464
00205 Interest & Debt Retirement Fund	7,584,664	873,207	8,457,870	6,177,827
00466 Projected Federal Grants	11,657,038	186,259	11,843,297	11,849,447
	<u>397,798,238</u>	<u>(42,745,549)</u>	<u>355,052,689</u>	<u>336,890,183</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	30,474,400	836,967	31,311,368	23,239,822
00126 Permanent Improvement Fund	2,225,641	(14,126)	2,211,516	688,086
00162 Alternate Dispute Resolution	4,090,026	48,369	4,138,395	3,653,822
00168 Dallas County Historical Commission	6,893	(496)	6,397	8,890
00195 Major Technology Fund	6,796,365	(1,851,415)	4,944,950	4,239,532
00467 HUD Section 8	3,349,623	18,574	3,368,196	3,070,372
00468 Charter School Grants	3,235,418	(372,666)	2,862,751	2,919,555
00470 Law Library Fund	470,144	11,028	481,172	457,662
00471 Appellate Judicial System	875,379	21,249	896,628	702,572
	<u>51,523,888</u>	<u>(1,302,516)</u>	<u>50,221,373</u>	<u>38,980,313</u>
Total Governmental Funds Cash and Investments	<u>\$ 449,322,126</u>	<u>\$ (44,048,064)</u>	<u>\$ 405,274,062</u>	<u>\$ 375,870,496</u>

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

(b) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2018.

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018**

Exhibit B
Page 1 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
General Government				
1010 GG-County Judge	\$ 605,453	\$ 1,229	\$ 90,833	\$ 513,390
1011 Truancy Courts	693,291	88,529	133,527	471,235
1020 GG-Commissioners Court Administrator	2,076,893	44,034	267,329	1,765,530
1021 GG-Operation Services-Engineering	1,306,292	341,349	154,896	810,048
1022 GG-Operation Services- Facilities	18,463,624	4,719,678	2,333,834	11,410,112
1023 GG-Operation Services- Comm/Central Svcs	1,439,275	431,848	187,209	820,219
1024 GG-Operations Services-Records Mgt	881,226	76,756	131,132	673,337
1027 GG-Operations-Auto Service Center	4,181,705	2,864,882	209,339	1,107,485
1035 GG- Tax Assessor/Collector	15,295,663	216,054	2,295,151	12,784,458
1040 Human Resource/Civil Service	5,375,437	345,855	672,376	4,357,206
1050 GG-County Treasurer	1,394,373	19,242	217,384	1,157,747
1060 Office of Budget and Evaluation	658,688	1,447	89,399	567,842
1070 GG-County Auditor	8,704,515	23,063	1,380,646	7,300,807
1080 GG-Purchasing	1,735,489	70,854	168,914	1,495,720
1082 Small Business Enterprise SBE	622,191	14,549	166,250	441,392
1210 Elections	7,665,637	1,684,453	2,722,101	3,259,083
Subtotal General Government	<u>71,099,751</u>	<u>10,943,822</u>	<u>11,220,319</u>	<u>48,935,610</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	470,901	7,501	60,961	402,438
2060 Veterans Service	379,709	1,164	54,030	324,515
Subtotal Community Services	<u>850,609</u>	<u>8,665</u>	<u>114,991</u>	<u>726,953</u>
Law Enforcement				
3110 Executive	1,410,509	12,633	216,623	1,181,253
3113 Internal Affairs	1,040,380	5,601	171,605	863,174
3121 General Services	1,176,402	915	185,742	989,745
3122 Personnel	1,123,810	52,804	167,192	903,814
3123 Training	1,038,855	58,503	192,164	788,189
3124 Communications	1,964,824	20,147	395,212	1,549,465
3125 Fiscal	2,916,467	387,061	416,143	2,113,262
3126 Photo Lab	290,583	20,470	83,519	186,593
3128 Bonds	2,630,477	11,804	394,882	2,223,792
3129 Bailiff	10,599,530	5,062	1,901,622	8,692,846
3130 Warrants	5,152,489	29,337	858,269	4,264,883
3131 Fugitive Transportation	2,039,560	2,693	408,270	1,628,597
3132 Civil	423,431	7,209	74,675	341,547
3134 Criminal Investigation	3,119,102	44,861	579,383	2,494,858
3136 FLEET	243,841	12,216	34,080	197,545
3137 Freeway Management Program	12,245,894	68,710	2,027,500	10,149,684
3140 Detention Services	1,248,340	8,179	186,578	1,053,583
3141 North Tower	28,249,196	63,880	4,876,573	23,308,743
3142 West Tower	14,722,806	40,959	2,625,068	12,056,779
3147 Central Intake	13,838,980	50,842	2,166,683	11,621,455
3148 South Tower	21,921,154	251,532	3,773,860	17,895,762
3150 Classification and Release	21,258,329	51,235	3,806,751	17,400,344
3152 Central Kitchen	9,443,867	1,025,428	1,415,833	7,002,606
3153 Central Laundry	1,766,837	-	257,724	1,509,113
3154 Inmate Transport	396	300	96	-
3155 Jail Medical	11,299,391	11,366	1,880,536	9,407,490
Subtotal Sheriff	<u>171,165,448</u>	<u>2,243,745</u>	<u>29,096,583</u>	<u>139,825,120</u>
3210 Constable Precinct #1	2,256,038	22,731	375,652	1,857,656
3220 Constable Precinct #2	1,599,982	9,283	273,560	1,317,138
3230 Constable Precinct #3	1,865,658	11,787	311,379	1,542,493
3240 Constable Precinct #4	2,158,255	13,641	422,493	1,722,121
3250 Constable Precinct #5	1,464,527	14,525	248,200	1,201,802
Subtotal Constable	<u>9,344,461</u>	<u>71,967</u>	<u>1,631,284</u>	<u>7,641,210</u>
3311 Crime Lab	8,624,444	409,981	1,173,615	7,040,847
3312 Medical Examiner	8,195,381	764,510	1,200,388	6,230,483
3313 Breath Alcohol Program	295,374	-	45,899	249,475
Subtotal Institute of Forensic Sciences	<u>17,115,199</u>	<u>1,174,492</u>	<u>2,419,903</u>	<u>13,520,804</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,699,667	779,007	208,312	712,348
3330 Public Service Program	1,334,811	44,738	196,822	1,093,251
3343 Unincorporated Area Services	475,278	68,745	34,118	372,415
Subtotal Law Enforcement	201,134,863	4,382,694	33,587,021	163,165,148
Justice Administration				
3340 Building Security	4,987,888	1,450,801	496,213	3,040,873
3341 Emergency Management	549,984	8,618	100,062	441,304
3342 Fire Marshal	1,393,654	539,685	110,486	743,483
4011 District Attorney	52,924,212	717,673	8,319,850	43,886,689
4013 Drug Court Program	429,697	1,552	70,456	357,690
4014 Jail Diversion	546,666	6,131	69,627	470,909
4015 Divert Court Department	472,584	105,592	44,159	322,833
4020 District Clerk	15,706,747	83,185	2,229,293	13,394,269
4031 County Clerk	11,817,995	205,344	1,801,370	9,811,282
4032 County Clerk-Collections	1,136,113	23,487	170,097	942,529
4033 Truancy Courts Clerks	616,218	-	104,553	511,665
4040 Public Defender	15,412,644	111,018	2,382,836	12,918,789
4051 District Court Administration	212,076	2,951	33,221	175,904
4056 Domestic Relations Office Administration	3,034,478	33,332	455,372	2,545,773
4060 Jury Service	2,290,478	128,993	422,808	1,738,678
4065 Grand Jury Service	226,000	-	42,140	183,860
4071 5th Court of Appeals	150,287	-	22,994	127,293
4072 First Admin. Judicial Region	90,018	-	-	90,018
4080 Court Cost Miscellaneous	8,413,709	89,249	57,880	8,266,579
4110 14th Civil District Court	287,300	4,226	45,549	237,525
4115 44th Civil District Court	293,087	4,959	43,788	244,340
4120 68th Civil District Court	268,969	10,119	38,965	219,885
4125 95th Civil District Court	286,399	3,924	43,812	238,663
4130 101st Civil District Court	261,545	16,649	38,583	206,313
4135 116th Civil District Court	287,816	1,336	46,529	239,952
4140 134th Civil District Court	350,339	4,584	53,891	291,864
4145 160th Civil District Court	301,675	3,947	32,814	264,914
4150 162nd Civil District Court	279,879	4,821	42,440	232,618
4155 191st Civil District Court	276,290	4,172	45,055	227,063
4160 192nd Civil District Court	291,449	4,543	45,336	241,569
4165 193rd Civil District Court	285,392	5,426	47,768	232,198
4170 298th Civil District Court	288,407	2,091	45,436	240,880
4175 Civil District Masters	352,585	2,351	53,670	296,564
4180 Civil Tax Court	353,669	897	59,655	293,117
4210 254th Family Court	661,426	12,196	143,953	505,277
4215 255th Family Court	629,664	8,782	120,406	500,475
4220 256th Family Court	614,714	7,976	114,339	492,400
4225 301st Family Court	656,541	7,432	103,276	545,833
4230 302nd Family Court	644,569	6,560	100,892	537,117
4235 303rd Family Court	612,968	3,972	98,121	510,875
4240 330th Family Court	670,155	4,715	101,965	563,475
4250 IV-D Court	332,176	65,892	61,137	205,148
4310 304th Juvenile Court	2,394,196	56,701	536,475	1,801,020
4320 305th Juvenile Court	2,225,996	97,305	520,153	1,608,538
4401 Criminal District Court #1	763,192	13,272	225,596	524,324
4402 Criminal District Court #2	777,551	36,534	160,934	580,083
4403 Criminal District Court #3	747,007	71,797	117,973	557,238
4404 Criminal District Court #4	602,291	40,270	196,709	365,313
4405 Criminal District Court #5	721,298	31,275	161,184	528,838
4406 Criminal District Court #6	737,850	28,733	186,328	522,789
4407 Criminal District Court #7	719,469	26,118	188,319	505,033
4410 194th Criminal District Court	749,407	38,219	229,746	481,443
4415 195th Criminal District Court	756,627	30,699	194,253	531,675
4420 203rd Criminal District Court	793,358	61,365	183,217	548,776
4425 204th Criminal District Court	783,680	38,900	198,803	545,978
4430 265th Criminal District Court	668,496	46,175	161,765	460,556
4435 282nd Criminal District Court	666,871	28,082	140,111	498,678
4440 283rd Criminal District Court	758,136	41,019	174,432	542,686

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018**

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	749,069	45,766	188,265	515,039
4450 292nd Criminal District Court	763,479	49,022	205,768	508,689
4455 363rd Criminal District Court	561,071	46,966	382,044	132,061
4460 Criminal District Magistrates	2,078,440	3,954	345,681	1,728,805
4461 Pretrial Release	2,736,987	112,918	559,466	2,064,602
4465 Staff Attorneys	685,382	33,817	97,065	554,501
4470 Criminal District Court Manager	341,855	17,051	55,730	269,074
4501 County Court at Law #1	447,735	7,410	68,870	371,454
4502 County Court at Law #2	466,211	5,223	71,770	389,218
4503 County Court at Law #3	463,859	4,493	71,462	387,904
4504 County Court at Law #4	468,196	1,307	72,974	393,915
4505 County Court at Law #5	457,954	2,051	73,329	382,574
4601 County Criminal Court #1	555,405	3,563	91,056	460,786
4602 County Criminal Court #2	667,912	4,594	119,755	543,563
4603 County Criminal Court #3	463,178	4,662	73,377	385,139
4604 County Criminal Court #4	620,551	7,471	147,958	465,122
4605 County Criminal Court #5	613,429	7,406	130,921	475,102
4606 County Criminal Court #6	608,446	5,995	108,394	494,056
4607 County Criminal Court #7	493,212	26,401	80,311	386,500
4608 County Criminal Court #8	613,283	9,399	110,852	493,032
4609 County Criminal Court #9	664,287	6,697	115,170	542,420
4610 County Criminal Court #10	576,365	10,586	112,770	453,008
4611 County Criminal Court #11	623,191	5,359	96,225	521,608
4615 County Criminal Court of Appeals	322,186	2,225	47,720	272,241
4616 County Criminal Court of Appeals #2	621,149	4,443	93,893	522,812
4617 County Criminal Court - Magistrate	487	400	-	87
4620 County Criminal Court Manager	275,512	10,952	50,823	213,737
4701 Probate Court #1	744,150	9,221	117,445	617,484
4702 Probate Court #2	826,990	11,761	119,072	696,157
4703 Probate Court #3	1,410,512	14,229	186,834	1,209,449
4704 Investigators/Court Visitor Program	994,499	19,321	110,253	864,925
4705 Probate Associates	359,514	7,752	58,012	293,749
4811 J.P- 1-1	1,081,352	32,417	154,763	894,172
4812 J.P- 1-2	718,569	24,261	109,520	584,788
4821 J.P- 2-1	681,029	21,291	97,026	562,712
4822 J.P- 2-2	712,525	4,004	110,827	597,694
4831 J.P- 3-1	838,594	6,806	131,347	700,442
4832 J.P- 3-2	710,268	7,363	110,224	592,681
4841 J.P- 4-1	711,487	13,450	111,161	586,876
4842 J.P- 4-2	605,630	9,305	73,082	523,243
4851 J.P- 5-1	655,759	9,716	103,188	542,855
4852 J.P- 5-2	811,218	8,013	119,008	684,197
Subtotal Justice Administration	174,364,817	5,024,681	27,320,208	142,019,928
Health and Social Services				
1110 Employee Health Clinic	515,459	20,924	74,935	419,600
2070 Welfare Assistance	3,093,460	102,116	533,401	2,457,943
5110 Juvenile Administration	22,350,411	3,507,157	3,209,623	15,633,631
5114 Juvenile-Detention Center	17,646,764	73,783	2,462,247	15,110,735
5115 Juvenile-Emergency Shelter	2,694,758	3,150	345,269	2,346,339
5116 Juvenile-Letot Center	3,549,364	15,077	532,595	3,001,692
5117 Juvenile-Youth Village	4,282,574	19,550	610,548	3,652,476
5118 Juvenile-Medlock Center	5,057,488	17,636	801,367	4,238,485
5119 Juvenile-Letot Residential Treatment Center	2,360,198	24,490	392,277	1,943,432
5210 Health Administration	1,337,789	60,936	224,665	1,052,188
5211 Environmental Health	1,686,803	61,793	220,355	1,404,656
5212 Public Health Lab	2,597,682	352,324	353,511	1,891,847
5213 Preventive Health	3,411,674	370,514	400,481	2,640,678
5214 Communicable Disease Control	705,295	50,320	108,563	546,411
5215 STD Clinic	2,093,020	209,761	245,391	1,637,869
5216 TB Clinic	2,222,539	171,783	302,335	1,748,421
5218 HHS - Finance Admin	726,640	-	28,079	698,561
5310 Budget Office Community Contracts	12,416,333	3,242,889	1,495,681	7,677,763
5330 CPS Program	4,379,868	4,229,976	21,154	128,738
Subtotal Health and Social Services	93,128,121	12,534,179	12,362,478	68,231,464

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018

Exhibit B
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DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
Other Operating				
5340 Wilmer Substance Abuse Facility	248,582	7,989	34,095	206,497
9910 Countywide Appropriations	11,078,818	1,013,418	2,796,647	7,268,753
9930 Cash Match for Grants	5,649,645	-	-	5,649,645
9940 Reserves and Contingency	5,068,538	-	-	5,068,538
Subtotal Other Operating	<u>22,045,583</u>	<u>1,021,407</u>	<u>2,830,743</u>	<u>18,193,433</u>
9950 Emergency Reserves	56,634,658 (a)	-	-	56,634,658
Grand Total	<u>\$ 619,258,401</u>	<u>\$ 33,915,447</u>	<u>\$ 87,435,761</u>	<u>\$ 497,907,194</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	<u>55,815,650.00</u>	(a)
LAB FY 19	608,826,739.00	
Carryforward encumbrances	10,431,662.73	
Rounding	<u>(0.25)</u>	
Budget LAB FY 19	619,258,401.48	
 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>(1,228,281)</u>
	<u>\$ 56,634,658</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018

Exhibit C

FUND	FY 2019 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF NOVEMBER 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 59,211,490	\$ 1,210,437	\$ 1,268,987	\$ 3,545,717	\$ 55,665,774
120 General Fund	619,258,401	33,915,447	61,503,447	121,351,208	497,907,194
126 Permanent Improvement Fund	4,349,886	985,142	180,075	1,235,523	3,114,363
162 Alternate Dispute Resolution	4,835,064	13,703	25,476	48,624	4,786,440
168 Dallas County Historical Commission	4,450	-	-	500	3,950
195 Major Technology Fund	45,468,410	5,182,528	3,741,475	10,109,826	35,358,584
196 Major Projects	330,751,996	181,952,099	7,576,165	202,754,724	127,997,272
205 Interest & Debt Retirement Fund	33,460,010	-	-	-	33,460,010
466 Grants	69,504,726	15,975,591	7,226,462	29,356,378	40,148,348
467 HUD Section 8	40,861,444	612,900	3,098,804	6,661,912	34,199,532
468 Charter School Grants	7,023,172	263,278	986,738	1,532,467	5,490,706
470 Law Library Fund	1,236,090	329,118	156,902	510,341	725,748
471 Appellate Judicial System	1,285,566	-	17,813	54,403	1,231,163
Total	<u>\$ 1,217,250,706</u>	<u>\$ 240,440,241</u>	<u>\$ 85,782,343</u>	<u>\$ 377,161,622</u>	<u>\$ 840,089,084</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY18.

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018**

Exhibit D

<u>FUND</u>	<u>FY2019 BUDGET</u>	<u>ACTUAL MONTH OF NOVEMBER 2018</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 32,059,673	\$ 2,119,606	\$ 4,314,624	\$ 27,745,049
120 General Fund	553,011,089	22,403,794	43,749,391	509,261,698
126 Permanent Improvement	4,106,874	154,217	251,450	3,855,424
162 Alternate Dispute	882,792	73,544	177,984	704,808
168 Historical Commission	-	4	4	(4)
195 Major Technology	43,785,090	1,617,490	2,810,579	40,974,511
196 Major Projects	99,891,709	3,989,416	8,638,932	91,252,777
205 Debt Service	29,773,961	873,207	921,514	28,852,447
466 Projected Federal Grants	85,899,034	8,019,600	15,024,501	70,874,533
467 HUD Section 8	36,250,473	3,164,119	6,199,566	30,050,908
468 Charter School Grants	8,368,081	557,617	1,115,075	7,253,006
470 Law Library	1,010,903	82,176	169,463	841,440
471 Appellate Judicial	418,342	44,817	64,636	353,706
TOTAL	<u>\$ 895,458,021</u>	<u>\$ 43,099,605</u>	<u>\$ 83,437,717</u>	<u>\$ 812,020,304</u>

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

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018**

Exhibit E

DESCRIPTION	FY2019 BUDGET	ACTUAL MONTH OF NOVEMBER 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 385,223,438	\$ 14,263,317	\$ 21,928,949	\$ 363,294,489
Licenses, Permits and Registrations	25,150,000	40,380	52,146	25,097,855
Fines and Forfeitures	319,000	320,099	703,990	(384,990)
Use of Money and Property	7,393,783	511,424	1,394,618	5,999,165
Charges for Current Services - General Government	42,705,500	1,146,752	6,628,314	36,077,187
Charges for Current Services - Public Safety	12,883,463	1,289,009	2,270,261	10,613,202
Charges for Current Services - Judiciary	22,471,110	1,755,410	3,155,961	19,315,149
Reimbursements for Current Services - General Government	652,000	62,917	95,106	556,894
Reimbursements for Current Services - Public Safety	16,392,316	1,086,897	2,328,371	14,063,945
Reimbursements for Current Services - Judicial	5,892,077	400,302	1,105,797	4,786,280
Reimbursements for Current Services - Health	7,798,900	247,796	1,414,504	6,384,396
Intergovernmental - General Government	1,595,000	1,670	701,562	893,438
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	-	-	-	-
Intergovernmental - Judiciary	1,985,000	537,416	646,951	1,338,049
Intergovernmental - Health and Welfare	850,000	38,700	58,100	791,900
Miscellaneous	3,124,650	561,562	1,064,870	2,059,780
Interfund Transfers	18,174,851	140,143	199,892	17,974,959
TOTAL	<u>\$ 553,011,088</u>	<u>\$ 22,403,794</u>	<u>\$ 43,749,391</u>	<u>\$ 509,261,697</u>

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

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF NOVEMBER 30, 2018

ASSETS		
Cash and Investments		\$ 268,591,379
Inventories, Stock Room		48,040
Net Receivables - County Taxes		
Net Receivables - Other	7,641,000 (a)	
Subtotal Net Receivables	7,641,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	7,688,763
Prepayments and other assets		68,753
TOTAL ASSETS		\$ 276,396,934
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,838,775 (b)	
Due to Other Governmental Units	414,501	
TOTAL LIABILITIES		4,253,277
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		116,793
Projects		21,916,640
General Fund - Encumbrances		-
Projects - Encumbrances		143,835,648
Other - Encumbrances		9,067,315
 UNRESERVED		
General Fund		-
Other Funds		97,207,261
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 276,396,934

(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, 2017.

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

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

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF NOVEMBER 30, 2018

Exhibit F

FUND	BEGINNING BALANCE NOVEMBER 2018	MONTH OF NOVEMBER 2018	ENDING BALANCE NOVEMBER 2018	ENDING BALANCE NOVEMBER 2017
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ (2,604)	\$ 19,566	\$ 16,962	\$ 15,863
00130 Election Fund-Special	37,511	1,835	39,346	35,848
00170 Return Check Collection	(34,247)	(2,366)	(36,612)	(7,828)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>495,968</u>	<u>19,035</u>	<u>515,003</u>	<u>539,190</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,178,441	38,031	2,216,472	2,140,793
00201 Technology Fund	1,162,106	16,375	1,178,481	972,094
00202 Local Government Fund	15,416,106	(623,475)	14,792,631	11,349,839
00203 Local Official Fund	9,489,995	(655,076)	8,834,919	9,031,434
00204 Record Management Fund	24,096,117	507,787	24,603,904	22,226,732
00500 Payroll	(999)	2,298	1,300	5,072
00538 DA - Check Processing	200,341	(35,495)	164,846	162,309
00547 DA - State Forfeitures/Other	147,693	(8,159)	139,534	147,728
00704 Unallocated Tax	52,982,550	(3,396,105)	49,586,445	22,355,610
	<u>105,672,350</u>	<u>(4,153,819)</u>	<u>101,518,531</u>	<u>68,391,611</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	394,310	-	394,310	394,310
00440 Tax Notes Series 2013	10,914,385	-	10,914,385	10,914,385
00441 Combination Tax and Parking Series 2016	150,449,756	(3,813,585)	146,636,171	174,886,073
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>162,641,735</u>	<u>(3,813,585)</u>	<u>158,828,150</u>	<u>187,078,052</u>
Road Funds:				
00414 1995 Road Bond Fund	6,423	-	6,423	29,644
00418 Road Bond Series 1996	128,946	-	128,946	128,946
00424 Unlimited Tax Road Bonds Series	3,342,373	-	3,342,373	3,342,373
00427 Unlimited Tax Refunding & Improv	3,685,031	-	3,685,031	5,249,955
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00492 1992 Road Bond Fund	146,221	-	146,221	146,221
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>7,729,694</u>	<u>-</u>	<u>7,729,694</u>	<u>9,317,839</u>
Total Governmental Funds Cash and Investments	<u>\$ 276,539,747</u>	<u>\$ (7,948,369)</u>	<u>\$ 268,591,379</u>	<u>\$ 265,326,692</u>

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

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

DALLAS COUNTY
APPROPRIATIONS
FUNDS NOT BUDGETED
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF NOVEMBER 2018	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	-	(19,566)	(26,950)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(19,566)</u>	<u>(26,950)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	58,262	49,009	124,851
00201 Technology Fund	-	-	-
00202 Local Government Fund	4,832,237	463,350	5,887,575
00203 Local Official Fund	1,938,462	686,601	3,452,893
00204 Record Management Fund	2,238,354	195,198	2,680,676
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	39,040	40,609
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	8,430	8,430
00704 Unallocated Tax	-	-	-
	<u>9,067,315</u>	<u>1,441,627</u>	<u>12,195,034</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	140,357,404	3,964,650	146,204,050
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>140,426,091</u>	<u>3,964,650</u>	<u>146,272,738</u>
Road Funds:			
00414 1995 Road Bond Fund	4,804	-	4,804
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	3,398,369	9,254	3,420,204
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>3,409,557</u>	<u>9,254</u>	<u>3,431,392</u>
Subtotal capital project funds	<u>143,835,648</u>	<u>3,973,905</u>	<u>149,704,129</u>
Total	<u>\$ 152,902,963</u>	<u>\$ 5,395,966</u>	<u>\$ 161,872,214</u>

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

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

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

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2018

Exhibit H

FUND	ACTUAL MONTH OF NOVEMBER 2018	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(1,841)	(2,719)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(1,841)</u>	<u>(2,719)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	82,714	115,664
00201 Technology Fund	14,126	30,548
00202 Local Government Fund	176,790	385,296
00203 Local Official Fund	432,617	862,576
00204 Record Management Fund	679,375	1,017,645
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	3,545	7,028
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	-	-
00704 Unallocated Tax	-	-
	<u>1,389,167</u>	<u>2,418,757</u>
Capital Project Funds (a):		
Permanent Improvement Funds:		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
Road Funds:		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	-
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>-</u>
Total	<u>\$ 1,387,327</u>	<u>\$ 2,416,038</u>

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

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

DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF NOVEMBER 30, 2018

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2019	\$ 20,770,000	\$ 8,083,775	\$ 28,853,775
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>\$ 172,265,000</u>	<u>\$ 49,480,300</u>	<u>\$ 221,745,300</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 NOVEMBER 30, 2018

Exhibit J

FUND	BEGINNING BALANCE NOVEMBER 2018	ACTUAL MONTH OF NOVEMBER 2018	ENDING BALANCE NOVEMBER 2018	ENDING BALANCE NOVEMBER 2017
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 9,014,503	\$ (3,520,001)	\$ 5,494,503	\$ 6,098,652
00166 State Report Interest Fund	1,121,320	1,033,055	2,154,375	2,227,928
00501 County Clerk-Special	10,404,648	376,929	10,781,577	8,884,901
00502 County Clerk-Trust	20,105,849	(24,373)	20,081,475	19,035,736
00503 District Clerk-Special	8,703,276	198,544	8,901,821	6,840,968
00504 District Clerk-Trust	29,045,904	6,068,219	35,114,123	25,017,904
00505 Sheriff-Special	192,525	46,783	239,307	275,197
00506 County Clerk Special Trust Fund	28,462,992	82,555	28,545,547	23,115,233
00532 Escrow Fund	16,356,369	(785,037)	15,571,332	15,536,942
00537 Youth Village Special Fund	522	-	522	521
00542 DA - Police Agencies	37,666	69	37,735	37,113
00543 Adult Probation-Restitution	2,977,797	85,325	3,063,122	2,704,125
00544 DA - Attorney General	27,306	50	27,356	26,905
00545 DA - Unadjudicated-Gambling	59,564	109	59,674	58,690
00546 DA - Forfeitures-Narcotics	63,568	(15,729)	47,840	218,191
00550 Justice of the Peace 1-1 Special	523,971	(599)	523,372	568,525
00551 Justice of the Peace 1-2 Special	136,106	(52)	136,055	149,799
00553 Justice of the Peace 3-3 Special	69,676	995	70,671	73,086
00554 Justice of the Peace 2-1 Special	405,376	1,603	406,979	406,966
00555 Justice of the Peace 2-2 Special	65,397	(2,469)	62,928	71,823
00556 Justice of the Peace 3-1 Special	19,671	4,331	24,002	18,856
00557 Justice of the Peace 3-2 Special	159,538	-	159,538	161,155
00559 Justice of the Peace 4-1 Special	50,477	(60)	50,417	49,861
00560 Justice of the Peace 4-2 Special	2,411	700	3,111	3,036
00561 Justice of the Peace 5-1 Special	19,934	462	20,396	23,937
00562 Justice of the Peace 5-2 Special	272,566	911	273,477	277,039
00570 Dallas County Housing Fin.	64,696	119	64,814	63,655
00571 Dallas County Housing Fin.	991,319	1,819	993,137	976,619
00580 Constable 1 Special Fund No. 580	48,305	2,000	50,305	47,970
00581 Constable 2 Special Fund No. 581	3,102	-	3,102	2,924
00582 Constable 3 Special Fund No. 582	6,167	10,616	16,783	19,656
00584 Constable 4 Special Fund No. 584	10,958	(2,442)	8,516	16,284
00586 Constable 5 Special Fund No. 586	31,707	(0)	31,707	31,209
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	141,243	-	141,243	145,378
00807 District Attorney Check Collection	566,058	-	566,058	518,651
00808 Child Support Clearing	12,358	-	12,358	19,173
Total Fiduciary and Agency Cash and Investments	\$ 130,174,908	\$ 3,564,431	\$ 133,739,340	\$ 113,724,669

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

(b) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2018.