



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

October 20, 2017

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.

Exhibits

## ***Balance Sheet: Budgeted Funds as of September 30, 2017***

Summary of Cash and Investments: Budgeted Funds as of September 30, 2017	A
General Fund: Funds Available Analysis for the twelve months ended September 30, 2017	B
Appropriations: Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2017	C
Revenue: Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2017	D

## ***Balance Sheet: Funds Not Budgeted as of September 30, 2017***

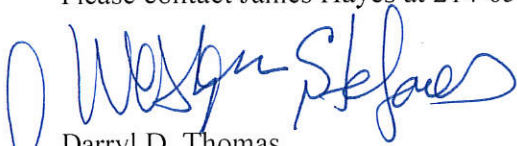
Summary of Cash and Investments: Funds Not Budgeted as of September 30, 2017	E
Appropriations: Funds Not Budgeted for the twelve months ended September 30, 2017	F
Revenue: Funds Not Budgeted for the twelve months ended September 30, 2017	G

## ***Summary of County Bonded Indebtedness as of September 30, 2017***

<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of September 30, 2017</i></b>	I
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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.

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 SEPTEMBER 30, 2017**

<b>ASSETS</b>		
Cash and Investments		\$ 419,044,464
Inventories, Stock Room		1,879,084
Net Receivables - County Taxes	4,754,330	
Net Receivables - Other	9,184,000 (a)	
Subtotal Net Receivables	13,938,330	
Due from Other Governmental Units	2,789,250	
Total Receivables		16,727,580
Prepayments and other assets		1,507,275
<b>TOTAL ASSETS</b>		<b>\$ 439,158,402</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	22,062,317 (b)	
Due to Other Governmental Units	22,673,497	
<b>TOTAL LIABILITIES</b>		44,735,814
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		3,386,358
Projects		204,850,703
General Fund - Encumbrances		10,060,956
Projects - Encumbrances		86,458,002
Other - Encumbrances		8,588,186
 <b>UNRESERVED</b>		
General Fund		47,540,079
Other Funds		33,538,304
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 439,158,402</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the prior year end CAFR.

(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.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF SEPTEMBER 30, 2017

Exhibit A

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 92,589,199	\$ (25,119,512)	\$ 67,469,687
00196 Major Projects	308,691,046	(3,989,618)	304,701,428
00205 Interest & Debt Retirement Fund	4,402,223	364,800	4,767,023
00466 Projected Federal Grants	17,857,366	(15,456,307)	2,401,058
	<u>423,539,834</u>	<u>(44,200,638)</u>	<u>379,339,196</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	21,381,575	(926,236)	20,455,340
00126 Permanent Improvement Fund	1,376,961	(513,946)	863,015
00162 Alternate Dispute Resolution	3,512,790	14,331	3,527,121
00168 Dallas County Historical Commission	9,382	3	9,385
00195 Major Technology Fund	10,726,372	(3,418,605)	7,307,767
00467 HUD Section 8	3,785,524	(128,093)	3,657,430
00468 Charter School Grants	3,016,843	(138,429)	2,878,413
00470 Law Library Fund	532,744	(149,556)	383,188
00471 Appellate Judicial System	612,287	11,322	623,609
	<u>44,954,478</u>	<u>(5,249,210)</u>	<u>39,705,268</u>
Total Governmental Funds Cash and Investments	<u>\$ 468,494,312</u>	<u>\$ (49,449,848)</u>	<u>\$ 419,044,464</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.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 575,942	\$ 531	\$ 561,635	\$ 13,776
1011 Truancy Courts	1,196,293	10,185	1,015,773	170,335
1020 GG-Commissioners Court Administrator	1,830,890	5,337	1,729,340	96,212
1021 GG-Operation Services-Engineering	1,135,977	413,712	682,577	39,687
1022 GG-Operation Services- Facilities	16,819,954	1,201,135	15,040,671	578,149
1023 GG-Operation Services- Comm/Central Svcs	2,533,569	86,283	1,983,512	463,774
1024 GG-Operations Services-Records Mgt	868,771	8,648	824,788	35,335
1027 GG-Operations-Auto Service Center	4,989,800	84,653	4,596,241	308,907
1035 GG- Tax Assessor/Collector	14,165,538	38,623	14,663,735	(536,821)
1040 Human Resource/Civil Service	5,594,438	112,620	2,494,115	2,987,704
1050 GG-County Treasurer	1,298,788	15,783	1,284,437	(1,431)
1060 Office of Budget and Evaluation	645,086	952	609,642	34,492
1070 GG-County Auditor	8,073,559	6,117	7,938,526	128,916
1080 GG-Purchasing	1,310,745	10,894	1,141,513	158,338
1210 Elections	6,389,095	321,134	6,996,686	(928,725)
<b>Subtotal General Government</b>	<u>67,428,444</u>	<u>2,316,606</u>	<u>61,563,191</u>	<u>3,548,648</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	384,760	410	377,672	6,679
2060 Veterans Service	402,099	804	311,348	89,947
<b>Subtotal Community Services</b>	<u>786,859</u>	<u>1,214</u>	<u>689,020</u>	<u>96,626</u>
<b>Law Enforcement</b>				
3110 Executive	1,376,942	5,604	1,373,610	(2,272)
3113 Internal Affairs	969,843	483	1,040,047	(70,687)
3121 General Services	1,063,127	1	1,175,375	(112,250)
3122 Personnel	1,099,102	37,579	954,811	106,712
3123 Training	2,045,811	74,779	1,265,737	705,295
3124 Communications	2,263,512	22,774	1,966,815	273,924
3125 Fiscal	2,784,368	37,369	2,850,357	(103,358)
3126 Photo Lab	215,892	4,398	224,911	(13,417)
3128 Bonds	2,483,937	3,565	2,443,851	36,521
3129 Bailiff	9,902,300	1,735	11,550,439	(1,649,874)
3130 Warrants	5,190,539	3,564	5,595,544	(408,569)
3131 Fugitive Transportation	1,963,169	215	2,190,042	(227,088)
3132 Civil	401,354	1,937	409,523	(10,106)
3133 Patrol	-	-	(1,224)	1,224
3134 Criminal Investigation	2,610,363	18,371	2,934,726	(342,733)
3136 FLEET	234,609	-	240,518	(5,909)
3137 Freeway Management Program	11,786,222	76,536	12,921,189	(1,211,504)
3140 Detention Services	1,128,500	2,249	1,094,064	32,187
3141 North Tower	26,889,470	5,695	28,446,095	(1,562,320)
3142 West Tower	17,637,170	11,384	17,041,208	584,578
3147 Central Intake	12,191,439	8,252	13,133,983	(950,797)
3148 South Tower	20,809,240	2,815	22,364,525	(1,558,099)
3150 Classification and Release	8,402,990	3,814	10,813,898	(2,414,721)
3152 Central Kitchen	7,760,218	624,075	7,199,076	(62,933)
3153 Central Laundry	1,582,234	-	1,727,396	(145,162)
3154 Inmate Transport	13,141,282	300	13,142,890	(1,908)
3155 Jail Medical	9,029,902	4,619	10,354,585	(1,329,302)
<b>Subtotal Sheriff</b>	<u>164,963,534</u>	<u>952,113</u>	<u>174,453,988</u>	<u>(10,442,567)</u>
3210 Constable Precinct #1	1,946,403	8,243	2,151,740	(213,579)
3220 Constable Precinct #2	1,380,312	2,736	1,709,443	(331,867)
3230 Constable Precinct #3	1,614,705	3,464	1,969,704	(358,463)
3240 Constable Precinct #4	2,428,362	1,600	2,860,547	(433,785)
3250 Constable Precinct #5	1,396,662	4,253	1,541,568	(149,158)
<b>Subtotal Constable</b>	<u>8,766,445</u>	<u>20,295</u>	<u>10,233,002</u>	<u>(1,486,852)</u>
3311 Crime Lab	6,943,950	81,095	6,162,289	700,566
3312 Medical Examiner	8,233,489	678,527	7,074,788	480,175
3313 Breath Alcohol Program	280,928	18	284,812	(3,902)
<b>Subtotal Institute of Forensic Sciences</b>	<u>15,458,368</u>	<u>759,639</u>	<u>13,521,889</u>	<u>1,176,839</u>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

Department	Budget (a)	Encumbrance	Actual	Funds Available
3320 Community Supervision	974,492	(2,608)	862,132	114,968
3330 Public Service Program	1,449,985	7,293	1,317,627	125,065
3343 Unincorporated Area Services	379,631	29,569	179,126	170,937
3350 Fire and Rescue Services	-	-	(953)	953
<b>Subtotal Law Enforcement</b>	<b>191,992,454</b>	<b>1,766,301</b>	<b>200,566,811</b>	<b>(10,340,658)</b>
<b>Justice Administration</b>				
3340 Building Security	4,430,305	491,890	3,965,639	(27,224)
3341 Emergency Management	591,755	3,282	466,191	122,282
3342 Fire Marshal	1,456,892	191,490	1,245,543	19,859
4011 District Attorney	48,157,295	144,390	49,582,766	(1,569,861)
4013 Drug Court Program	429,598	377	423,205	6,016
4014 Jail Diversion	2,163,081	63,439	2,162,486	(62,844)
4015 Divert Court Department	428,787	70,782	319,665	38,340
4020 District Clerk	15,232,365	25,832	14,553,563	652,969
4031 County Clerk	11,191,731	31,040	10,820,613	340,078
4032 County Clerk-Collections	1,063,552	7,652	1,006,477	49,423
4033 Truancy Courts Clerks	1,262,570	-	1,228,407	34,163
4040 Public Defender	13,514,027	41,301	14,090,759	(618,033)
4051 District Court Administration	198,997	212	203,884	(5,099)
4056 Domestic Relations Office Administration	2,905,015	4,940	2,816,852	83,222
4060 Jury Service	2,330,681	26,180	2,013,401	291,100
4065 Grand Jury Service	230,850	-	226,039	4,811
4071 5th Court of Appeals	149,854	-	149,660	194
4072 First Admin. Judicial Region	167,126	-	153,811	13,315
4080 Court Cost Miscellaneous	784,512	71,598	713,736	(822)
4110 14th Civil District Court	275,697	128	271,591	3,978
4115 44th Civil District Court	278,610	527	274,824	3,260
4120 68th Civil District Court	249,918	224	241,206	8,487
4125 95th Civil District Court	267,693	402	267,697	(405)
4130 101st Civil District Court	252,338	480	233,495	18,363
4135 116th Civil District Court	290,252	223	294,637	(4,608)
4140 134th Civil District Court	327,945	106	307,612	20,226
4145 160th Civil District Court	283,632	791	284,767	(1,926)
4150 162nd Civil District Court	258,533	241	257,832	459
4155 191st Civil District Court	279,428	204	250,519	28,706
4160 192nd Civil District Court	276,898	263	273,607	3,028
4165 193rd Civil District Court	282,030	513	268,585	12,932
4170 298th Civil District Court	277,669	711	276,169	789
4175 Civil District Masters	330,181	495	321,852	7,834
4180 Civil Tax Court	331,014	150	343,063	(12,199)
4210 254th Family Court	626,891	2,603	599,065	25,224
4215 255th Family Court	646,544	1,865	599,072	45,607
4220 256th Family Court	654,754	1,803	540,785	112,166
4225 301st Family Court	654,472	1,230	641,012	12,229
4230 302nd Family Court	656,833	2,618	660,328	(6,112)
4235 303rd Family Court	601,139	437	596,855	3,847
4240 330th Family Court	656,292	1,061	644,351	10,880
4250 IV-D Court	322,900	7,062	315,464	374
4310 304th Juvenile Court	2,521,310	(1,081)	2,521,691	701
4320 305th Juvenile Court	2,497,159	1,131	2,442,487	53,541
4401 Criminal District Court #1	1,129,509	18,450	1,113,284	(2,225)
4402 Criminal District Court #2	1,042,402	12,901	982,006	47,495
4403 Criminal District Court #3	876,054	19,445	830,676	25,934
4404 Criminal District Court #4	774,088	12,719	728,209	33,160
4405 Criminal District Court #5	1,306,651	19,196	1,282,750	4,705
4406 Criminal District Court #6	995,518	1,617	980,329	13,572
4407 Criminal District Court #7	973,225	1,018	940,681	31,526
4410 194th Criminal District Court	1,128,529	18,908	1,102,219	7,402
4415 195th Criminal District Court	1,139,180	1,172	1,038,797	99,211
4420 203rd Criminal District Court	1,200,416	1,331	1,136,116	62,969
4425 204th Criminal District Court	1,128,230	777	1,126,509	943
4430 265th Criminal District Court	1,520,708	18,810	1,449,911	51,987
4435 282nd Criminal District Court	979,444	182	953,936	25,326
4440 283rd Criminal District Court	1,153,923	12,515	1,023,201	118,207

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	986,838	946	984,619	1,273
4450 292nd Criminal District Court	1,292,922	18,694	1,374,100	(99,872)
4455 363rd Criminal District Court	1,308,933	2,553	1,296,793	9,588
4460 Criminal District Magistrates	1,764,407	987	1,797,017	(33,597)
4461 PreTrial Release	-	-	20,589	(20,589)
4465 Staff Attorneys	661,388	(739)	622,197	39,930
4470 Criminal District Court Manager	471,255	61,049	420,265	(10,058)
4501 County Court at Law #1	435,755	547	426,621	8,586
4502 County Court at Law #2	448,810	240	449,969	(1,400)
4503 County Court at Law #3	441,835	295	446,628	(5,088)
4504 County Court at Law #4	487,339	285	452,406	34,647
4505 County Court at Law #5	462,173	183	448,966	13,025
4601 County Criminal Court #1	546,955	1,924	546,011	(980)
4602 County Criminal Court #2	682,213	1,380	654,501	26,332
4603 County Criminal Court #3	556,182	2,155	503,203	50,824
4604 County Criminal Court #4	579,052	3,074	755,340	(179,362)
4605 County Criminal Court #5	596,585	3,404	580,088	13,092
4606 County Criminal Court #6	612,116	521	606,771	4,825
4607 County Criminal Court #7	595,457	4,430	559,403	31,623
4608 County Criminal Court #8	631,101	2,715	597,591	30,795
4609 County Criminal Court #9	640,802	3,442	638,697	(1,337)
4610 County Criminal Court #10	569,663	1,809	552,071	15,783
4611 County Criminal Court #11	633,255	597	527,905	104,754
4615 County Criminal Court of Appeals	373,323	1,036	301,769	70,518
4616 County Criminal Court of Appeals #2	693,842	3,152	692,732	(2,042)
4617 County Criminal Court - Magistrate	98,314	71	309	97,934
4620 County Criminal Court Manager	319,821	703	298,877	20,241
4701 Probate Court #1	728,133	1,477	720,899	5,757
4702 Probate Court #2	878,618	3,509	824,470	50,639
4703 Probate Court #3	1,317,726	7,771	1,297,111	12,844
4704 Investigators/Court Visitor Program	893,558	31,857	825,271	36,430
4705 Probate Associates	345,051	1,111	338,670	5,270
4811 J.P- 1-1	1,007,061	2,669	1,017,203	(12,811)
4812 J.P- 1-2	688,107	5,446	654,612	28,049
4821 J.P- 2-1	643,181	2,406	613,675	27,100
4822 J.P- 2-2	729,820	3,300	688,415	38,105
4831 J.P- 3-1	779,307	847	793,314	(14,855)
4832 J.P- 3-2	767,524	2,640	716,270	48,614
4833 J P 3-3	35,941	-	-	35,941
4841 J.P- 4-1	679,714	1,066	725,839	(47,191)
4842 J P 4-2	612,351	3,678	595,932	12,742
4851 J.P- 5-1	656,254	2,204	616,512	37,537
4852 J.P- 5-2	783,566	3,859	785,593	(5,886)
<b>Subtotal Justice Administration</b>	<b>164,573,248</b>	<b>1,526,930</b>	<b>162,329,109</b>	<b>717,209</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	482,353	8,752	456,422	17,179
2070 Welfare Assistance	3,244,951	59,652	2,551,532	633,766
5110 Juvenile Administration	22,628,881	1,570,942	17,871,656	3,186,283
5114 Juvenile-Detention Center	15,448,039	60,559	14,618,557	768,923
5115 Juvenile-Emergency Shelter	2,456,519	13,449	2,337,658	105,411
5116 Juvenile-Letot Center	4,518,834	725	3,319,385	1,198,724
5117 Juvenile-Youth Village	3,820,459	5,886	3,906,629	(92,056)
5118 Juvenile-Medlock Center	4,443,517	2,163	4,385,168	56,185
5119 Juvenile-Letot Residential Treatment Center	1,442,525	784	1,223,358	218,383
5210 Health Administration	1,372,017	6,589	1,406,630	(41,202)
5211 Environmental Health	1,710,053	100,760	1,116,402	492,891
5212 Public Health Lab	2,245,072	67,754	2,056,289	121,029
5213 Preventive Health	3,231,509	292,408	2,236,466	702,635
5214 Communicable Disease Control	562,715	13,090	485,845	63,781
5215 STD Clinic	1,646,008	39,680	1,434,486	171,843
5216 TB Clinic	2,303,006	52,931	1,926,863	323,212
5310 Budget Office Community Contracts	9,081,117	567,640	7,629,796	883,680
5330 CPS Program	4,875,518	411,984	2,396,535	2,066,999
<b>Subtotal Health and Social Services</b>	<b>85,513,092</b>	<b>3,275,748</b>	<b>71,359,677</b>	<b>10,877,667</b>

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



DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	411,742	24,147	308,500	79,095
5430 Truancy Enforcement Center	3,479	-	-	3,479
9910 Countywide Appropriations	15,672,013	1,150,011	8,763,323	5,758,679
9930 Cash Match for Grants	4,133,249	-	4,133,249	-
9940 Reserves and Contingency	2,860,747	-	-	2,860,747
<b>Subtotal Other Operating</b>	<u>23,081,229</u>	<u>1,174,158</u>	<u>13,205,072</u>	<u>8,701,999</u>
9950 Emergency Reserves	49,246,029	-	-	49,246,029
<b>Grand Total (b)</b>	<u>\$ 582,621,356</u>	<u>\$ 10,060,956</u>	<u>\$ 509,712,880</u>	<u>\$ 62,847,520</u>
Budget includes encumbrances which are carried forward from FY 16 in the amount of				<u>\$ 15,391,624</u>
Reconciliation of budget components to budget funds available				
LAB FY 17	567,229,732.00			
Carryforward	15,391,624.49			
Rounding	(0.59)			
Budget	<u>582,621,355.90</u>			
Budget per budget funds available	<u>582,621,355.90</u>			
	<u>-</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.

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

Exhibit C

FUND	FY 2017 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF SEPTEMBER 2017	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 70,484,777	\$ 787,016	\$ 4,562,093	\$ 41,600,408	\$ 28,884,370
120 General Fund	582,621,356	10,060,956	52,755,664	519,773,836	62,847,520
126 Permanent Improvement Fund	4,816,488	757,423	208,342	4,819,027	(2,539)
162 Alternate Dispute Resolution	3,755,408	6,710	58,088	453,314	3,302,094
168 Dallas County Historical Commission	10,305	-	-	500	9,805
195 Major Technology Fund	44,845,442	3,408,106	2,513,659	38,147,413	6,698,030
196 Major Projects	352,189,605	83,049,897	2,468,273	125,445,661	226,743,944
205 Interest & Debt Retirement Fund	42,642,005	-	-	38,017,004	4,625,001
466 Grants	122,133,083	6,813,528	8,010,297	94,735,681	27,397,402
467 HUD Section 8	40,218,460	90,928	3,003,307	34,213,737	6,004,723
468 Charter School Grants	7,046,711	18,439	550,540	7,262,565	(215,854)
470 Law Library Fund	1,268,610	114,142	61,366	1,125,452	143,158
471 Appellate Judicial System	616,373	-	7,612	271,891	344,482
Total	<u>\$ 1,272,648,623</u>	<u>\$ 105,107,144</u>	<u>\$ 74,199,242</u>	<u>\$ 905,866,488</u>	<u>\$ 366,782,135</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY16.

(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.



**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017**

Exhibit D

<u>FUND</u>	<u>FY2017 BUDGET</u>	<u>ACTUAL MONTH OF SEPTEMBER 2017</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 41,193,107	\$ 4,981,955	\$ 42,762,861	\$ (1,569,754)
120 General Fund	500,700,732	11,713,865	494,701,969	5,998,763
126 Permanent Improvement	3,593,220	3,368	3,534,719	58,501
162 Alternate Dispute	773,153	72,419	808,823	(35,670)
168 Historical Commission	-	3	26	(26)
195 Major Technology	32,982,875	27,493	33,929,542	(946,667)
196 Major Projects	107,675,850	1,894,629	88,238,158	19,437,692
205 Debt Service	39,963,816	369,727	40,732,866	(769,050)
466 Projected Federal Grants	79,337,369	4,591,350	83,312,718	(3,975,349)
467 HUD Section 8	34,429,951	2,959,732	33,683,915	746,036
468 Charter School Grants	6,634,717	649,418	6,864,568	(229,851)
470 Law Library	990,351	84,658	994,193	(3,842)
471 Appellate Judicial	400,417	19,939	299,276	101,141
<b>TOTAL</b>	<u>\$ 848,675,558</u>	<u>\$ 27,368,558</u>	<u>\$ 829,863,632</u>	<u>\$ 18,811,926</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.

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

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF SEPTEMBER 30, 2017

<b>ASSETS</b>		
Cash and Investments		\$ 250,287,718
Inventories, Stock Room		42,883
Net Receivables - County Taxes	-	
Net Receivables - Other	5,784,000 (a)	
Subtotal Net Receivables	5,784,000	
Due from Other Governmental Units	88,288	
Total Receivables	88,288	5,872,288
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<b>\$ 256,202,890</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	1,633,988 (b)	
Due to Other Governmental Units	789,385	
<b>TOTAL LIABILITIES</b>		2,423,373
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		42,883
Projects		172,079,750
General Fund - Encumbrances		-
Projects - Encumbrances		26,786,467
Other - Encumbrances		6,896,251
<b>UNRESERVED</b>		
General Fund		-
Other Funds		47,974,165
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 256,202,890</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the prior year end CAFR.

(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.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF SEPTEMBER 30, 2017

Exhibit E

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ 16,322	\$ (380)	\$ 15,942
00130 Election Fund-Special	35,958	-	35,958
00170 Return Check Collection	(18,681)	2,226	(16,455)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>528,906</u>	<u>1,846</u>	<u>530,753</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,212,535	9,465	2,222,000
00201 Technology Fund	918,802	18,383	937,185
00202 Local Government Fund	14,530,904	(1,875,206)	12,655,698
00203 Local Official Fund	9,208,645	(445,789)	8,762,856
00204 Record Management Fund	23,904,157	383,324	24,287,481
00500 Payroll	(1,776)	634	(1,142) (a)
00538 DA - Check Processing	152,396	4,885	157,282
00547 DA - State Forfeitures/Other	150,831	133	150,964
00704 Unallocated Tax	1,480,486	108,115	1,588,601
	<u>52,556,980</u>	<u>(1,796,056)</u>	<u>50,760,924</u>
<b>Capital Project Funds (b):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	479,703	(85,393)	394,310
00440 Tax Notes Series 2013	10,914,385	-	10,914,385
00441 Combination Tax and Parking Series 2016	180,847,694	(2,954,971)	177,892,723
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>193,125,066</u>	<u>(3,040,364)</u>	<u>190,084,702</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	128,946	-	128,946
00424 Unlimited Tax Road Bonds Series	2,922,813	-	2,922,813
00427 Unlimited Tax Refunding & Improv	5,249,955	-	5,249,955
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	138,348	7,873	146,221
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,903,467</u>	<u>7,873</u>	<u>8,911,340</u>
Total Governmental Funds Cash and Investments	<u>\$ 255,114,419</u>	<u>\$ (4,826,701)</u>	<u>\$ 250,287,718</u>

(a) Negative balance due to timing differences in posting expenditures and transfers to general ledger.

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

(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.

DALLAS COUNTY  
APPROPRIATIONS  
FUNDS NOT BUDGETED  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

Exhibit F

FUND	ENCUMBRANCES	ACTUAL MONTH OF SEPTEMBER 2017	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	(472)	852	(37,765)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>(472)</u>	<u>852</u>	<u>(37,765)</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	20,411	178,141	505,710
00201 Technology Fund	-	-	499,000
00202 Local Government Fund	2,437,332	1,928,000	8,647,032
00203 Local Official Fund	870,906	554,792	6,489,989
00204 Record Management Fund	3,567,603	320,882	7,278,314
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	1,166	43,618
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	1,254
00704 Unallocated Tax	-	-	-
	<u>6,896,251</u>	<u>2,982,982</u>	<u>23,464,917</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	85,393	305,048
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	26,268,474	1,589,092	41,631,814
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>26,337,162</u>	<u>1,674,484</u>	<u>42,005,549</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	41,087	-	41,087
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	5,742	-	5,742
00427 Unlimited Tax Refunding & Improv	396,093	-	388,372
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>449,305</u>	<u>-</u>	<u>441,584</u>
<b>Subtotal road funds</b>	<u>449,305</u>	<u>-</u>	<u>441,584</u>
<b>Subtotal capital project funds</b>	<u>26,786,467</u>	<u>1,674,484</u>	<u>42,447,133</u>
<b>Total</b>	<u>\$ 33,682,246</u>	<u>\$ 4,658,318</u>	<u>\$ 65,874,285</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.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2017

Exhibit G

FUND	ACTUAL MONTH OF SEPTEMBER 2017	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	2,226	(2,481)
00190 CMAQ-Congestion, Mitigation & Air	-	(4)
00210 DS Arbitrage Rebate	-	-
	<u>2,226</u>	<u>(2,485)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00169 Historical Exhibit	-	-
00200 Judicial Fund	165,930	747,694
00201 Technology Fund	18,383	216,326
00202 Local Government Fund	196,208	7,587,574
00203 Local Official Fund	354,723	4,993,225
00204 Record Management Fund	825,689	9,014,468
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	6,052	75,272
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	133	1,026
00704 Unallocated Tax	-	-
	<u>1,567,118</u>	<u>22,635,586</u>
<b>Capital Project Funds (a):</b>		
<b>Permanent Improvement Funds:</b>		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
<b>Road Funds:</b>		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	-
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,569,345</u>	<u>\$ 22,633,101</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.

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

**DALLAS COUNTY**  
**SUMMARY OF COUNTY BONDED INDEBTEDNESS**  
**AS OF SEPTEMBER 30, 2017**

Exhibit H

Payment Fiscal Year	Principal	Interest	Total
2018	\$ 27,280,000	\$ 9,261,525	\$ 36,541,525
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>\$ 199,545,000</u>	<u>\$ 58,741,825</u>	<u>\$ 258,286,825</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.

**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 SEPTEMBER 30, 2017

Exhibit I

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>FIDUCIARY AND AGENCY FUNDS:</b>			
00128 Adult Probation Fund	\$ 6,493,066	\$ 3,549,897	\$ 10,042,963
00166 State Report Interest Fund	2,340,227	1,150,006	3,490,233
00501 County Clerk-Special	8,746,778	62,386	8,809,164
00502 County Clerk-Trust	18,794,040	20,017	18,814,056
00503 District Clerk-Special	7,383,835	(617,934)	6,765,901
00504 District Clerk-Trust	26,120,189	(146,596)	25,973,593
00505 Sheriff-Special	204,801	112,880	317,681
00506 County Clerk Special Trust Fund	19,646,353	(812)	19,645,540
00532 Escrow Fund	17,694,104	547,699	18,241,803
00537 Youth Village Special Fund	521	-	521
00542 DA - Police Agencies	37,016	32	37,048
00543 Adult Probation-Restitution	2,579,447	36,407	2,615,854
00544 DA - Attorney General	26,835	23	26,858
00545 DA - Unadjudicated-Gambling	58,535	51	58,586
00546 DA - Forfeitures-Narcotics	181,582	7,763	189,345
00550 Justice of the Peace 1-1 Special	563,595	2,731	566,326
00551 Justice of the Peace 1-2 Special	149,990	(1,783)	148,207
00553 Justice of the Peace 3-3 Special	74,164	(3,630)	70,533
00554 Justice of the Peace 2-1 Special	406,905	106	407,011
00555 Justice of the Peace 2-2 Special	73,375	805	74,181
00556 Justice of the Peace 3-1 Special	14,747	2,033	16,780
00557 Justice of the Peace 3-2 Special	161,535	15	161,550
00559 Justice of the Peace 4-1 Special	47,760	1,821	49,581
00560 Justice of the Peace 4-2 Special	3,644	2,368	6,011
00561 Justice of the Peace 5-1 Special	23,038	(395)	22,643
00562 Justice of the Peace 5-2 Special	280,792	837	281,629
00570 Dallas County Housing Fin.	63,487	55	63,543
00571 Dallas County Housing Fin.	974,038	857	974,895
00580 Constable 1 Special Fund No. 580	11,109	81,619	92,728
00581 Constable 2 Special Fund No. 581	2,892	-	2,892
00582 Constable 3 Special Fund No. 582	7,897	(1,729)	6,167
00584 Constable 4 Special Fund No. 584	16,816	(3,500)	13,316
00586 Constable 5 Special Fund No. 586	31,209	-	31,209
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	172,324	-	172,324
00807 District Attorney Check Collection	495,890	-	495,890
00808 Child Support Clearing	11,972	100	12,072
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 113,894,569</b>	<b>\$ 4,804,127</b>	<b>\$ 118,698,696</b>

(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.