



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

December 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 November 30, 2017***

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

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


Summary of Cash and Investments: Funds Not Budgeted as of November 30, 2017	F
Appropriations: Funds Not Budgeted for the two months ended November 30, 2017	G
Revenue: Funds Not Budgeted for the two months ended November 30, 2017	H

***Summary of County Bonded Indebtedness as of November 30, 2017*** I

***Summary of Cash and Investments: Fiduciary and Agency Funds as of November 30, 2017*** 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, 2017**

<b>ASSETS</b>		
Cash and Investments		\$ 375,870,496
Inventories, Stock Room		2,152,207
Net Receivables - County Taxes	497,282,932	
Net Receivables - Other	<u>9,184,000</u> (a)	
Subtotal Net Receivables	506,466,932	
Due from Other Governmental Units	<u>3,319,449</u>	
Total Receivables		509,786,381
Prepayments and other assets		<u>2,173,601</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 889,982,685</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	8,820,738 (b)	
Due to Other Governmental Units	<u>21,758,696</u>	
<b>TOTAL LIABILITIES</b>		30,579,434
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		4,325,808
Projects		195,109,091
General Fund - Encumbrances		24,391,085
Projects - Encumbrances		96,972,612
Other - Encumbrances		19,926,639
 <b>UNRESERVED</b>		
General Fund		343,133,978
Other Funds		<u>175,544,038</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 889,982,685</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the fiscal year ended September 30, 2016.

(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, 2017.

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

Exhibit A

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 34,828,087	\$ (24,936,643)	\$ 9,891,445
00196 Major Projects	303,390,029	5,581,436	308,971,464
00205 Interest & Debt Retirement Fund	4,952,174	1,225,654	6,177,827
00466 Projected Federal Grants	12,745,291	(895,843)	11,849,447
	<u>355,915,580</u>	<u>(19,025,397)</u>	<u>336,890,184</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	22,299,641	940,181	23,239,822
00126 Permanent Improvement Fund	806,272	(118,186)	688,086
00162 Alternate Dispute Resolution	3,604,870	48,952	3,653,822
00168 Dallas County Historical Commission	8,888	2	8,890
00195 Major Technology Fund	5,851,204	(1,611,672)	4,239,532
00467 HUD Section 8	3,849,431	(779,059)	3,070,372
00468 Charter School Grants	3,245,674	(326,119)	2,919,555
00470 Law Library Fund	443,600	14,062	457,662
00471 Appellate Judicial System	693,772	8,800	702,572
	<u>40,803,351</u>	<u>(1,823,038)</u>	<u>38,980,312</u>
Total Governmental Funds Cash and Investments	<u>\$ 396,718,931</u>	<u>\$ (20,848,435)</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, 2017.

(b) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2017.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWO MONTHS ENDED NOVEMBER 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	\$ 580,090	\$ 1,213	\$ 65,491	\$ 513,386
1011 Truancy Courts	916,188	44,833	132,454	738,901
1020 GG-Commissioners Court Administrator	1,835,455	18,787	215,045	1,601,623
1021 GG-Operation Services-Engineering	1,610,751	539,211	155,084	916,455
1022 GG-Operation Services- Facilities	17,299,807	3,787,417	1,861,595	11,650,795
1023 GG-Operation Services- Comm/Central Svcs	790,498	327,233	130,881	332,383
1024 GG-Operations Services-Records Mgt	887,647	44,484	96,728	746,435
1027 GG-Operations-Auto Service Center	2,918,446	432,923	204,076	2,281,446
1035 GG- Tax Assessor/Collector	14,974,819	160,026	1,875,150	12,939,643
1040 Human Resource/Civil Service	5,263,115	269,295	554,145	4,439,674
1050 GG-County Treasurer	1,355,339	20,048	169,308	1,165,983
1060 Office of Budget and Evaluation	644,467	1,952	64,209	578,306
1070 GG-County Auditor	8,312,516	27,991	900,877	7,383,648
1080 GG-Purchasing	1,370,367	16,378	136,441	1,217,548
1210 Elections	6,736,684	771,356	1,154,099	4,811,230
<b>Subtotal General Government</b>	<u>65,496,188</u>	<u>6,463,147</u>	<u>7,715,586</u>	<u>51,317,455</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	455,160	4,970	47,586	402,604
2060 Veterans Service	368,273	426	44,266	323,582
<b>Subtotal Community Services</b>	<u>823,433</u>	<u>5,395</u>	<u>91,851</u>	<u>726,186</u>
<b>Law Enforcement</b>				
3110 Executive	1,356,831	13,103	160,931	1,182,796
3113 Internal Affairs	1,016,424	6,043	123,822	886,558
3121 General Services	1,113,617	501	153,262	959,854
3122 Personnel	1,087,481	52,346	137,169	897,965
3123 Training	1,123,967	116,938	176,754	830,274
3124 Communications	2,223,389	33,572	323,977	1,865,839
3125 Fiscal	2,941,797	109,879	296,744	2,535,175
3126 Photo Lab	229,175	13,241	24,754	191,181
3128 Bonds	2,538,726	11,547	299,815	2,227,364
3129 Bailiff	10,025,250	7,290	1,395,719	8,622,241
3130 Warrants	5,167,676	23,600	663,913	4,480,163
3131 Fugitive Transportation	1,933,436	2,633	298,315	1,632,488
3132 Civil	399,148	5,811	49,571	343,765
3134 Criminal Investigation	2,669,892	40,828	378,611	2,250,452
3136 FLEET	244,722	-	26,435	218,287
3137 Freeway Management Program	11,852,341	104,658	1,560,346	10,187,337
3140 Detention Services	1,140,972	6,105	120,600	1,014,267
3141 North Tower	27,647,489	55,508	3,417,133	24,174,849
3142 West Tower	14,747,011	36,421	1,872,862	12,837,728
3147 Central Intake	13,209,370	32,320	1,596,387	11,580,663
3148 South Tower	21,612,749	28,517	2,642,581	18,941,651
3150 Classification and Release	10,632,446	27,666	1,388,026	9,216,754
3152 Central Kitchen	8,280,513	894,351	1,280,891	6,105,271
3153 Central Laundry	1,683,634	-	187,965	1,495,669
3154 Inmate Transport	11,050,232	1,967	1,435,218	9,613,047
3155 Jail Medical	10,664,613	17,986	1,340,490	9,306,136
<b>Subtotal Sheriff</b>	<u>166,592,901</u>	<u>1,642,832</u>	<u>21,352,292</u>	<u>143,597,777</u>
3210 Constable Precinct #1	2,327,118	19,584	281,763	2,025,770
3220 Constable Precinct #2	1,700,338	11,709	196,628	1,492,000
3230 Constable Precinct #3	2,017,335	13,063	228,286	1,775,986
3240 Constable Precinct #4	2,891,742	10,937	312,868	2,567,936
3250 Constable Precinct #5	1,721,193	13,199	224,769	1,483,226
<b>Subtotal Constable</b>	<u>10,657,726</u>	<u>68,492</u>	<u>1,244,314</u>	<u>9,344,919</u>
3311 Crime Lab	7,442,707	297,167	773,353	6,372,187
3312 Medical Examiner	8,277,371	1,254,064	887,366	6,135,941
3313 Breath Alcohol Program	287,304	18	32,996	254,290
<b>Subtotal Institute of Forensic Sciences</b>	<u>16,007,381</u>	<u>1,551,249</u>	<u>1,693,715</u>	<u>12,762,417</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, 2017

Exhibit B  
Page 2 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
3320 Community Supervision	973,083	751,145	172,973	48,965
3330 Public Service Program	1,361,721	45,841	145,582	1,170,298
3343 Unincorporated Area Services	439,474	33,922	43,800	361,751
<b>Subtotal Law Enforcement</b>	<b>196,032,286</b>	<b>4,093,483</b>	<b>24,652,676</b>	<b>167,286,127</b>
<b>Justice Administration</b>				
3340 Building Security	5,023,143	1,179,423	367,953	3,475,766
3341 Emergency Management	529,066	21,171	61,500	446,395
3342 Fire Marshal	1,377,281	436,844	142,896	797,542
4011 District Attorney	49,802,182	487,110	5,964,777	43,350,294
4013 Drug Court Program	451,522	915	73,756	376,851
4014 Jail Diversion	655,878	14,854	217,860	423,164
4015 Divert Court Department	469,904	112,973	45,864	311,066
4020 District Clerk	15,602,082	100,888	1,719,609	13,781,585
4031 County Clerk	11,231,459	164,132	1,287,670	9,779,657
4032 County Clerk-Collections	1,108,995	29,470	119,107	960,417
4033 Truancy Courts Clerks	894,431	-	127,998	766,433
4040 Public Defender	14,285,153	103,661	1,661,094	12,520,398
4051 District Court Administration	203,907	1,375	23,914	178,618
4056 Domestic Relations Office Administration	2,992,067	27,194	316,668	2,648,204
4060 Jury Service	2,209,450	120,522	391,777	1,697,151
4065 Grand Jury Service	226,000	-	31,110	194,890
4071 5th Court of Appeals	150,123	-	17,237	132,886
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	9,167,837	182,989	92,294	8,892,554
4110 14th Civil District Court	278,126	4,457	31,561	242,108
4115 44th Civil District Court	282,534	4,890	34,706	242,938
4120 68th Civil District Court	248,576	3,222	28,743	216,611
4125 95th Civil District Court	267,835	4,360	34,398	229,078
4130 101st Civil District Court	251,130	4,346	30,220	216,563
4135 116th Civil District Court	289,416	1,268	27,402	260,746
4140 134th Civil District Court	329,740	3,780	36,379	289,581
4145 160th Civil District Court	282,732	4,672	32,779	245,281
4150 162nd Civil District Court	270,259	4,902	30,386	234,971
4155 191st Civil District Court	264,252	4,309	30,007	229,936
4160 192nd Civil District Court	281,774	2,930	32,009	246,835
4165 193rd Civil District Court	274,256	5,157	32,143	236,956
4170 298th Civil District Court	271,635	2,659	33,003	235,973
4175 Civil District Masters	341,523	2,773	39,048	299,702
4180 Civil Tax Court	355,428	887	49,111	305,430
4210 254th Family Court	586,232	9,164	97,168	479,900
4215 255th Family Court	609,088	10,261	116,210	482,617
4220 256th Family Court	557,463	7,817	82,027	467,619
4225 301st Family Court	675,989	6,457	92,811	576,722
4230 302nd Family Court	634,643	6,832	72,747	555,065
4235 303rd Family Court	558,105	6,825	90,542	460,739
4240 330th Family Court	656,958	4,554	96,888	555,516
4250 IV-D Court	302,862	16,597	74,486	211,779
4310 304th Juvenile Court	1,874,777	108,259	557,996	1,208,522
4320 305th Juvenile Court	1,985,150	74,918	592,431	1,317,802
4401 Criminal District Court #1	767,571	38,991	264,939	463,640
4402 Criminal District Court #2	766,597	34,442	204,596	527,558
4403 Criminal District Court #3	737,744	35,864	185,477	516,403
4404 Criminal District Court #4	584,794	32,479	143,662	408,654
4405 Criminal District Court #5	749,691	20,705	228,453	500,533
4406 Criminal District Court #6	725,919	6,290	223,006	496,624
4407 Criminal District Court #7	684,746	21,504	187,391	475,852
4410 194th Criminal District Court	744,276	38,757	245,355	460,163
4415 195th Criminal District Court	739,726	23,675	216,858	499,194
4420 203rd Criminal District Court	743,315	1,831	186,795	554,690
4425 204th Criminal District Court	768,859	19,513	236,628	512,718
4430 265th Criminal District Court	652,412	51,884	135,111	465,417
4435 282nd Criminal District Court	632,556	20,107	186,729	425,720
4440 283rd Criminal District Court	745,434	40,629	182,152	522,653

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, 2017**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	712,672	22,861	189,804	500,007
4450 292nd Criminal District Court	747,176	38,093	216,497	492,586
4455 363rd Criminal District Court	663,393	34,986	201,446	426,961
4460 Criminal District Magistrates	1,534,971	2,374	224,385	1,308,212
4461 Pretrial Release	1,390,512	59,511	64,089	1,266,912
4465 Staff Attorneys	627,714	24,790	59,673	543,250
4470 Criminal District Court Manager	359,927	(1,937)	109,942	251,922
4501 County Court at Law #1	433,001	3,908	48,589	380,504
4502 County Court at Law #2	650,693	1,515	55,722	593,456
4503 County Court at Law #3	448,232	2,517	52,138	393,578
4504 County Court at Law #4	455,190	1,560	52,954	400,676
4505 County Court at Law #5	449,576	764	53,767	395,046
4601 County Criminal Court #1	538,453	2,490	53,319	460,645
4602 County Criminal Court #2	589,850	5,702	109,937	474,211
4603 County Criminal Court #3	454,863	3,470	80,050	371,343
4604 County Criminal Court #4	653,121	5,123	116,737	531,261
4605 County Criminal Court #5	546,243	4,776	113,069	428,398
4606 County Criminal Court #6	597,830	1,915	107,651	488,264
4607 County Criminal Court #7	543,939	9,164	78,661	456,114
4608 County Criminal Court #8	569,031	11,341	90,866	466,825
4609 County Criminal Court #9	601,561	6,164	99,573	495,824
4610 County Criminal Court #10	537,129	3,193	80,231	453,706
4611 County Criminal Court #11	482,763	6,121	87,446	389,196
4615 County Criminal Court of Appeals	311,121	2,148	39,334	269,638
4616 County Criminal Court of Appeals #2	613,052	4,111	106,836	502,105
4617 County Criminal Court - Magistrate	471	271	-	200
4620 County Criminal Court Manager	253,680	1,665	34,394	217,621
4701 Probate Court #1	725,735	8,390	83,676	633,669
4702 Probate Court #2	811,863	13,098	101,173	697,592
4703 Probate Court #3	1,303,125	17,551	195,741	1,089,834
4704 Investigators/Court Visitor Program	952,897	165,299	103,781	683,818
4705 Probate Associates	353,229	11,957	39,908	301,364
4811 J.P- 1-1	1,067,336	11,424	128,513	927,398
4812 J.P- 1-2	692,879	18,306	80,200	594,372
4821 J.P- 2-1	647,003	13,887	73,284	559,832
4822 J.P- 2-2	662,627	8,427	83,440	570,760
4831 J.P- 3-1	855,852	8,994	97,715	749,143
4832 J.P- 3-2	736,749	8,660	85,639	642,450
4841 J.P- 4-1	700,484	9,270	100,418	590,796
4842 J P 4-2	624,471	8,496	72,294	543,681
4851 J.P- 5-1	635,270	7,328	73,822	554,120
4852 J.P- 5-2	799,794	11,762	87,052	700,981
<b>Subtotal Justice Administration</b>	<b>166,654,026</b>	<b>4,257,928</b>	<b>21,985,145</b>	<b>140,410,953</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	498,444	19,909	56,800	421,735
2070 Welfare Assistance	3,132,141	80,343	513,736	2,538,062
5110 Juvenile Administration	21,587,441	2,770,582	2,454,027	16,362,832
5114 Juvenile-Detention Center	14,076,695	104,719	1,796,279	12,175,697
5115 Juvenile-Emergency Shelter	2,173,985	4,811	299,773	1,869,401
5116 Juvenile-Letot Center	3,128,663	14,053	399,432	2,715,179
5117 Juvenile-Youth Village	3,753,499	20,959	496,092	3,236,448
5118 Juvenile-Medlock Center	4,759,280	15,484	599,026	4,144,771
5119 Juvenile-Letot Residential Treatment Center	1,974,926	18,969	152,764	1,803,193
5210 Health Administration	1,406,414	34,938	181,141	1,190,335
5211 Environmental Health	1,665,115	47,316	153,330	1,464,469
5212 Public Health Lab	2,369,956	626,560	269,090	1,474,306
5213 Preventive Health	3,257,445	333,766	286,093	2,637,585
5214 Communicable Disease Control	673,710	51,687	42,552	579,470
5215 STD Clinic	1,768,039	115,454	190,811	1,461,773
5216 TB Clinic	2,261,282	150,490	223,095	1,887,697
5310 Budget Office Community Contracts	11,923,719	2,663,047	343,829	8,916,844
5330 CPS Program	3,882,656	411,984	27,477	3,443,195
<b>Subtotal Health and Social Services</b>	<b>84,293,410</b>	<b>7,485,069</b>	<b>8,485,347</b>	<b>68,322,995</b>

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, 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	280,568	43,180	56,966	180,423
9910 Countywide Appropriations	14,600,643	2,042,884	1,429,051	11,128,709
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	3,092,080	-	-	3,092,080
<b>Subtotal Other Operating</b>	<u>27,422,936</u>	<u>2,086,063</u>	<u>6,835,661</u>	<u>18,501,211</u>
9950 Emergency Reserves	50,870,210 (b)	-	-	50,870,210
<b>Grand Total</b>	<u>\$ 591,592,488</u>	<u>\$ 24,391,085</u>	<u>\$ 69,766,266</u>	<u>\$ 497,435,137</u>

Budget includes encumbrances which are carried forward from FY 17 in the amount of

\$ 10,060,868.48

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 523,230,620.00
General Fund Reserves Budget	<u>58,301,000.00 (b)</u>
LAB FY 18	581,531,620.00
Carryforward	10,060,868.48
Rounding	<u>(0.48)</u>
Budget	<u>591,592,488.00</u>
 Budget per budget funds available	 <u>591,592,488.00</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 ended September 30, 2017.**

**(b) Following is a reconciliation of the Initial LAB FY 18 General Fund Reserves Budget of \$58,301,000 to the current balance of \$50,870,210:**

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(4,100,000)
Miscellaneous transfers to various departments	(306,070)
Budgeted Amount Expenditure budget exceeds Revenue Budget	
General Fund Revenue Budget	523,230,620
General Fund Expenditure Budget	<u>(526,255,340)</u>
	<u>(3,024,720)</u>
	<u>\$ 50,870,210</u>

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

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF NOVEMBER 2017	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,326,635	\$ 1,932,919	\$ 3,588,836	\$ 72,881,651
120 General Fund	591,592,488	24,391,085	40,314,922	94,157,351	497,435,137
126 Permanent Improvement Fund	3,339,242	980,384	247,822	1,323,539	2,015,702
162 Alternate Dispute Resolution	4,309,551	6,544	16,154	31,598	4,277,953
168 Dallas County Historical Commission	9,192	-	-	500	8,692
195 Major Technology Fund	44,967,763	6,000,609	3,385,319	11,317,482	33,650,281
196 Major Projects	320,595,832	90,972,003	2,806,821	96,826,485	223,769,347
205 Interest & Debt Retirement Fund	41,147,760	-	-	750	41,147,010
466 Grants	68,826,475	16,846,970	6,858,683	27,294,689	41,531,785
467 HUD Section 8	41,328,981	199,465	2,944,298	5,853,508	35,475,473
468 Charter School Grants	6,969,872	164,358	653,399	1,112,896	5,856,976
470 Law Library Fund	1,243,637	402,283	45,352	470,249	773,389
471 Appellate Judicial System	879,363	-	17,626	33,624	845,739
Total	<u>\$ 1,201,680,644</u>	<u>\$ 141,290,336</u>	<u>\$ 59,223,315</u>	<u>\$ 242,011,507</u>	<u>\$ 959,669,137</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY17.

(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, 2017.



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

Exhibit D

<b>FUND</b>	<b>FY2018 BUDGET</b>	<b>ACTUAL MONTH OF NOVEMBER 2017</b>	<b>TOTAL YTD REVENUE</b>	<b>BALANCE OF BUDGET</b>
105 Road and Bridge	\$ 40,257,075	\$ 1,692,216	\$ 4,237,175	\$ 36,019,900
120 General Fund	523,230,620	17,036,597	29,260,802	493,969,818
126 Permanent Improvement	3,749,361	109,790	109,790	3,639,571
162 Alternate Dispute	779,100	65,066	148,159	630,941
168 Historical Commission	-	2	2	(2)
195 Major Technology	36,053,278	1,048,508	1,054,179	34,999,099
196 Major Projects	77,680,874	10,228,139	10,632,525	67,048,349
205 Debt Service	36,417,252	1,225,654	1,245,435	35,171,817
466 Projected Federal Grants	75,434,446	5,669,075	18,873,999	56,560,447
467 HUD Section 8	33,748,589	2,164,659	5,096,277	28,652,312
468 Charter School Grants	7,295,366	538,805	1,204,593	6,090,773
470 Law Library	988,516	75,732	180,831	807,685
471 Appellate Judicial	302,153	26,426	112,417	189,736
<b>TOTAL</b>	<b>\$ 835,936,630</b>	<b>\$ 39,880,668</b>	<b>\$ 72,156,184</b>	<b>\$ 763,780,446</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 ended September 30, 2017.

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, 2017

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF NOVEMBER 2017	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ 10,483,223	\$ 10,483,223	\$ 348,339,131
Licenses, Permits and Registrations	24,850,000	164,607	232,836	24,617,165
Fines and Forfeitures	305,680	405,280	766,937	(461,257)
Use of Money and Property	6,553,383	378,308	755,498	5,797,885
Charges for Current Services - General Government	41,009,000	1,007,122	6,087,128	34,921,872
Charges for Current Services - Public Safety	12,370,000	883,097	1,764,933	10,605,067
Charges for Current Services - Judiciary	23,265,510	1,785,014	3,744,462	19,521,048
Reimbursements for Current Services - General Government	626,000	37,695	76,331	549,669
Reimbursements for Current Services - Public Safety	15,607,894	649,867	1,926,761	13,681,134
Reimbursements for Current Services - Judicial	6,414,769	312,057	509,404	5,905,365
Reimbursements for Current Services - Health	8,197,000	208,627	1,273,930	6,923,070
Intergovernmental - General Government	1,775,000	(136,824)	187,264	1,587,736
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	-	-	-
Intergovernmental - Judiciary	1,928,424	108,381	247,556	1,680,868
Intergovernmental - Health and Welfare	393,913	41,400	84,200	309,713
Miscellaneous	3,429,600	618,132	953,611	2,475,989
Interfund Transfers	17,057,093	90,613	166,729	16,890,364
<b>TOTAL</b>	<b>\$ 523,230,620</b>	<b>\$ 17,036,597</b>	<b>\$ 29,260,802</b>	<b>\$ 493,969,818</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 ended September 30, 2017.

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

<b>ASSETS</b>		
Cash and Investments		\$ 265,326,692
Inventories, Stock Room		55,151
Net Receivables - County Taxes	-	
Net Receivables - Other	<u>5,784,000</u> (a)	
Subtotal Net Receivables	5,784,000	
Due from Other Governmental Units	<u>88,288</u>	
Total Receivables		5,872,288
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<u><u>\$ 271,254,131</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	2,906,603 (b)	
Due to Other Governmental Units	<u>789,385</u>	
<b>TOTAL LIABILITIES</b>		3,695,988
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		55,151
Projects		170,002,401
General Fund - Encumbrances		-
Projects - Encumbrances		26,222,735
Other - Encumbrances		3,762,992
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		67,514,865
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 271,254,131</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the fiscal year ended September 30, 2016.

(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, 2017.

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

Exhibit F

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ 16,338	\$ (475)	\$ 15,863
00130 Election Fund-Special	41,024	(5,176)	35,848
00170 Return Check Collection	(3,187)	(4,641)	(7,828)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>549,482</u>	<u>(10,292)</u>	<u>539,190</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,131,920	8,873	2,140,793
00201 Technology Fund	954,078	18,015	972,094
00202 Local Government Fund	11,740,393	(390,554)	11,349,839
00203 Local Official Fund	9,211,924	(180,490)	9,031,434
00204 Record Management Fund	24,939,088	(2,712,355)	22,226,732
00500 Payroll	3,986	1,086	5,072
00538 DA - Check Processing	136,214	26,095	162,309
00547 DA - State Forfeitures/Other	147,594	134	147,728
00704 Unallocated Tax	13,609,340	8,746,270	22,355,610
	<u>62,874,537</u>	<u>5,517,074</u>	<u>68,391,611</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	394,310	-	394,310
00440 Tax Notes Series 2013	10,914,385	-	10,914,385
00441 Combination Tax and Parking Series 2016	177,399,064	(2,512,991)	174,886,073
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>189,591,043</u>	<u>(2,512,991)</u>	<u>187,078,052</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	42,705	(13,062)	29,644
00418 Road Bond Series 1996	128,946	-	128,946
00424 Unlimited Tax Road Bonds Series	2,922,813	419,561	3,342,373
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	146,221	-	146,221
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,911,340</u>	<u>406,499</u>	<u>9,317,839</u>
Total Governmental Funds Cash and Investments	<u>\$ 261,926,402</u>	<u>\$ 3,400,291</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, 2017.

DALLAS COUNTY  
APPROPRIATIONS  
FUNDS NOT BUDGETED  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2017

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF NOVEMBER 2017	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	451	79
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>451</u>	<u>79</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	72,525	23,768	105,751
00201 Technology Fund	-	-	-
00202 Local Government Fund	898,894	414,753	2,382,013
00203 Local Official Fund	1,390,924	457,888	2,186,615
00204 Record Management Fund	1,400,649	3,572,054	5,013,547
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	248	24,365
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	7,000
00704 Unallocated Tax	-	-	-
	<u>3,762,992</u>	<u>4,468,710</u>	<u>9,719,292</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	26,119,639	2,553,922	29,167,220
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>26,188,326</u>	<u>2,553,922</u>	<u>29,235,907</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	28,025	13,062	41,087
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	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>34,408</u>	<u>13,062</u>	<u>47,470</u>
<b>Subtotal road funds</b>	<u>26,222,735</u>	<u>2,566,984</u>	<u>29,283,377</u>
<b>Subtotal capital project funds</b>	<u>26,222,735</u>	<u>2,566,984</u>	<u>29,283,377</u>
<b>Total</b>	<u>\$ 29,986,198</u>	<u>\$ 7,036,145</u>	<u>\$ 39,002,749</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, 2017.

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 , 2017

Exhibit H

FUND	ACTUAL MONTH OF NOVEMBER 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	(4,641)	(5,214)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(4,641)</u>	<u>(5,214)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00169 Historical Exhibit	-	-
00200 Judicial Fund	33,486	71,490
00201 Technology Fund	18,015	35,418
00202 Local Government Fund	184,870	386,226
00203 Local Official Fund	208,005	719,999
00204 Record Management Fund	768,609	1,548,551
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	26,343	29,138
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	134	134
00704 Unallocated Tax	-	-
	<u>1,239,462</u>	<u>2,790,956</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	419,561	419,561
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>419,561</u>	<u>419,561</u>
<b>Total</b>	<u>\$ 1,654,382</u>	<u>\$ 3,205,303</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, 2017.

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

**Exhibit I**

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 ended September 30, 2017.

**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, 2017

Exhibit J

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>FIDUCIARY AND AGENCY FUNDS:</b>			
00128 Adult Probation Fund	\$ 8,674,448	\$ (2,575,796)	\$ 6,098,652
00166 State Report Interest Fund	1,147,544	1,080,384	2,227,928
00501 County Clerk-Special	9,239,071	(354,170)	8,884,901
00502 County Clerk-Trust	18,947,812	87,924	19,035,736
00503 District Clerk-Special	6,640,154	200,814	6,840,968
00504 District Clerk-Trust	26,140,646	(1,122,742)	25,017,904
00505 Sheriff-Special	998,395	(723,199)	275,197
00506 County Clerk Special Trust Fund	21,321,462	1,793,771	23,115,233
00532 Escrow Fund	17,416,003	(1,879,061)	15,536,942
00537 Youth Village Special Fund	521	-	521
00542 DA - Police Agencies	37,080	34	37,113
00543 Adult Probation-Restitution	2,736,001	(31,876)	2,704,125
00544 DA - Attorney General	26,881	24	26,905
00545 DA - Unadjudicated-Gambling	58,637	53	58,690
00546 DA - Forfeitures-Narcotics	179,507	38,684	218,191
00550 Justice of the Peace 1-1 Special	567,236	1,289	568,525
00551 Justice of the Peace 1-2 Special	149,070	729	149,799
00553 Justice of the Peace 3-3 Special	70,369	2,717	73,086
00554 Justice of the Peace 2-1 Special	406,644	322	406,966
00555 Justice of the Peace 2-2 Special	73,805	(1,982)	71,823
00556 Justice of the Peace 3-1 Special	17,339	1,518	18,856
00557 Justice of the Peace 3-2 Special	161,150	5	161,155
00559 Justice of the Peace 4-1 Special	48,471	1,390	49,861
00560 Justice of the Peace 4-2 Special	3,036	-	3,036
00561 Justice of the Peace 5-1 Special	23,856	81	23,937
00562 Justice of the Peace 5-2 Special	278,902	(1,863)	277,039
00570 Dallas County Housing Fin.	63,598	58	63,655
00571 Dallas County Housing Fin.	975,736	883	976,619
00580 Constable 1 Special Fund No. 580	46,524	1,446	47,970
00581 Constable 2 Special Fund No. 581	2,924	-	2,924
00582 Constable 3 Special Fund No. 582	19,656	-	19,656
00584 Constable 4 Special Fund No. 584	16,016	268	16,284
00586 Constable 5 Special Fund No. 586	36,977	(5,768)	31,209
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	159,781	(14,402)	145,378
00807 District Attorney Check Collection	495,890	22,761	518,651
00808 Child Support Clearing	12,072	7,101	19,173
Total Fiduciary and Agency Cash and Investments	<u>\$ 117,193,278</u>	<u>\$ (3,468,606)</u>	<u>\$ 113,724,671</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, 2017.

(b) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2017.