



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

January 22, 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 December 31,2017</i>	
Summary of Cash and Investments: Budgeted Funds as of December 31,2017	A
General Fund: Funds Available Analysis for the three months ended December 31,2017	B
Appropriations: Budget/Actual: Tax and Fee Funds for the three months ended December 31,2017	C
Revenue: Budget/Actual: Tax and Fee Funds for the three months ended December 31,2017	D
Revenue: Budget/Actual: General Fund for the three months ended December 31,2017	E
<i>Balance Sheet: Funds Not Budgeted as of December 31,2017</i>	
Summary of Cash and Investments: Funds Not Budgeted as of December 31,2017	F
Appropriations: Funds Not Budgeted for the three months ended December 31,2017	G
Revenue: Funds Not Budgeted for the three months ended December 31,2017	H
<i>Summary of County Bonded Indebtedness as of December 31,2017</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of December 31,2017</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 DECEMBER 31, 2017**

ASSETS		
Cash and Investments		\$ 518,895,978
Inventories, Stock Room		2,184,631
Net Receivables - County Taxes	318,516,091	
Net Receivables - Other	<u>9,184,000 (a)</u>	
Subtotal Net Receivables	327,700,091	
Due from Other Governmental Units	<u>3,569,915</u>	
Total Receivables		331,270,006
Prepayments and other assets		1,962,375
TOTAL ASSETS		<u><u>\$ 854,312,989</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	32,152,921 (b)	
Due to Other Governmental Units	<u>22,193,382</u>	
TOTAL LIABILITIES		54,346,303
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		4,147,005
Projects		219,968,412
General Fund - Encumbrances		24,690,507
Projects - Encumbrances		97,419,331
Other - Encumbrances		17,679,937
UNRESERVED		
General Fund		305,887,351
Other Funds		<u>130,174,144</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 854,312,989</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 DECEMBER 31, 2017

Exhibit A

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 9,859,602	\$ 107,544,289	\$ 117,403,891
00196 Major Projects	308,974,930	20,160,085	329,135,015
00205 Interest & Debt Retirement Fund	6,177,827	1,851,286	8,029,114
00466 Projected Federal Grants	11,849,257	737,473	12,586,730
	<u>336,861,616</u>	<u>130,293,133</u>	<u>467,154,749</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	23,240,071	215,626	23,455,696
00126 Permanent Improvement Fund	688,118	1,181,508	1,869,626
00162 Alternate Dispute Resolution	3,653,862	33,472	3,687,334
00168 Dallas County Historical Commission	8,890	2	8,892
00195 Major Technology Fund	4,239,666	11,332,039	15,571,704
00467 HUD Section 8	3,070,372	119,025	3,189,397
00468 Charter School Grants	2,919,596	(61,915)	2,857,681
00470 Law Library Fund	457,662	(76,061)	381,601
00471 Appellate Judicial System	702,572	16,725	719,297
	<u>38,980,809</u>	<u>12,760,420</u>	<u>51,741,229</u>
Total Governmental Funds Cash and Investments	<u>\$ 375,842,425</u>	<u>\$ 143,053,553</u>	<u>\$ 518,895,978</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 THREE MONTHS ENDED DECEMBER 31, 2017**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 588,371	\$ 1,188	\$ 132,990	\$ 454,193
1011 Truancy Courts	936,874	26,770	244,368	665,735
1020 GG-Commissioners Court Administrator	1,838,080	17,924	431,648	1,388,508
1021 GG-Operation Services-Engineering	1,723,251	313,690	477,330	932,230
1022 GG-Operation Services- Facilities	17,302,125	4,476,880	3,521,785	9,303,461
1023 GG-Operation Services- Comm/Central Svcs	790,498	173,219	222,945	394,333
1024 GG-Operations Services-Records Mgt	887,647	38,317	185,551	663,779
1027 GG-Operations-Auto Service Center	2,918,446	1,693,463	349,404	875,579
1035 GG- Tax Assessor/Collector	14,992,378	155,855	3,547,338	11,289,186
1040 Human Resource/Civil Service	5,304,007	274,462	818,608	4,210,937
1050 GG-County Treasurer	1,358,850	17,526	320,482	1,020,842
1060 Office of Budget and Evaluation	654,791	1,952	128,790	524,048
1070 GG-County Auditor	8,353,152	25,856	1,791,420	6,535,876
1080 GG-Purchasing	1,372,213	16,119	253,464	1,102,630
1210 Elections	6,740,234	291,646	1,635,818	4,812,770
Subtotal General Government	65,760,917	7,524,869	14,061,941	44,174,108
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	455,300	4,561	94,680	356,060
2060 Veterans Service	369,760	824	87,411	281,526
Subtotal Community Services	825,060	5,384	182,090	637,586
Law Enforcement				
3110 Executive	1,394,683	12,461	319,805	1,062,418
3113 Internal Affairs	1,016,424	5,053	248,985	762,386
3121 General Services	1,113,617	501	307,155	805,961
3122 Personnel	1,087,481	51,333	243,121	793,027
3123 Training	1,138,410	139,087	311,095	688,227
3124 Communications	2,230,981	15,045	539,942	1,675,994
3125 Fiscal	2,935,797	109,220	594,949	2,231,629
3126 Photo Lab	229,175	12,579	49,088	167,508
3128 Bonds	2,538,726	10,647	587,902	1,940,178
3129 Bailiff	10,025,250	5,867	2,790,489	7,228,895
3130 Warrants	5,167,676	22,417	1,316,916	3,828,343
3131 Fugitive Transportation	1,933,436	3,035	512,039	1,418,362
3132 Civil	399,148	4,449	96,044	298,655
3134 Criminal Investigation	2,672,992	43,310	713,141	1,916,541
3136 FLEET	244,722	-	50,888	193,834
3137 Freeway Management Program	11,852,341	117,673	3,042,481	8,692,188
3140 Detention Services	1,140,972	5,553	240,660	894,758
3141 North Tower	27,647,489	60,107	6,935,838	20,651,545
3142 West Tower	14,747,011	36,946	3,776,896	10,933,170
3147 Central Intake	13,209,370	36,054	3,193,885	9,979,431
3148 South Tower	21,612,749	26,891	5,375,196	16,210,662
3150 Classification and Release	10,632,446	25,255	2,782,498	7,824,693
3152 Central Kitchen	8,277,413	963,068	1,896,267	5,418,078
3153 Central Laundry	1,683,634	-	384,457	1,299,177
3154 Inmate Transport	11,050,232	1,562	2,863,258	8,185,413
3155 Jail Medical	10,664,613	16,339	2,730,513	7,917,761
Subtotal Sheriff	166,646,789	1,724,450	41,903,507	123,018,831
3210 Constable Precinct #1	2,331,190	16,400	556,827	1,757,963
3220 Constable Precinct #2	1,701,275	12,330	389,231	1,299,714
3230 Constable Precinct #3	2,041,850	12,144	452,663	1,577,044
3240 Constable Precinct #4	2,893,423	10,522	618,275	2,264,627
3250 Constable Precinct #5	1,721,779	11,359	441,216	1,269,204
Subtotal Constable	10,689,517	62,755	2,458,211	8,168,551
3311 Crime Lab	7,442,707	234,177	1,470,235	5,738,295
3312 Medical Examiner	8,313,076	1,255,119	1,713,627	5,344,329
3313 Breath Alcohol Program	287,304	18	65,998	221,288
Subtotal Institute of Forensic Sciences	16,043,086	1,489,314	3,249,861	11,303,911

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2017**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	1,005,497	705,193	233,877	66,427
3330 Public Service Program	1,367,317	42,845	274,478	1,049,994
3343 Unincorporated Area Services	442,099	16,694	98,116	327,288
Subtotal Law Enforcement	<u>196,194,305</u>	<u>4,041,251</u>	<u>48,218,051</u>	<u>143,935,004</u>
Justice Administration				
3340 Building Security	5,080,080	1,204,277	723,064	3,152,739
3341 Emergency Management	529,277	19,245	123,607	386,424
3342 Fire Marshal	1,378,903	453,835	242,554	682,513
4011 District Attorney	49,814,513	440,399	11,940,343	37,433,771
4013 Drug Court Program	453,089	628	115,221	337,240
4014 Jail Diversion	657,570	13,342	283,689	360,540
4015 Divert Court Department	469,904	95,390	86,850	287,663
4020 District Clerk	15,650,531	93,074	3,381,923	12,175,534
4031 County Clerk	11,247,626	159,759	2,544,792	8,543,075
4032 County Clerk-Collections	1,108,995	26,860	240,185	841,949
4033 Truancy Courts Clerks	894,431	-	252,814	641,617
4040 Public Defender	14,299,933	110,666	3,304,966	10,884,301
4051 District Court Administration	206,043	1,203	47,761	157,080
4056 Domestic Relations Office Administration	2,992,495	25,376	633,652	2,333,467
4060 Jury Service	2,209,452	120,104	536,952	1,552,396
4065 Grand Jury Service	226,000	-	49,110	176,890
4071 5th Court of Appeals	150,123	-	34,478	115,645
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	9,163,417	176,764	122,035	8,864,618
4110 14th Civil District Court	284,718	2,660	64,826	217,231
4115 44th Civil District Court	287,479	4,129	67,946	215,405
4120 68th Civil District Court	250,291	2,829	57,700	189,761
4125 95th Civil District Court	276,772	3,674	66,764	206,334
4130 101st Civil District Court	252,092	6,689	54,851	190,552
4135 116th Civil District Court	299,140	1,148	47,936	250,056
4140 134th Civil District Court	332,510	3,196	67,989	261,325
4145 160th Civil District Court	283,181	4,147	66,394	212,640
4150 162nd Civil District Court	277,275	3,624	62,358	211,293
4155 191st Civil District Court	288,351	3,308	60,880	224,162
4160 192nd Civil District Court	285,649	3,378	64,629	217,642
4165 193rd Civil District Court	277,893	3,811	63,534	210,548
4170 298th Civil District Court	279,688	2,251	65,757	211,680
4175 Civil District Masters	341,523	2,401	78,172	260,950
4180 Civil Tax Court	355,428	839	88,948	265,641
4210 254th Family Court	598,953	8,889	171,209	418,855
4215 255th Family Court	614,325	7,213	170,515	436,598
4220 256th Family Court	561,736	7,333	149,084	405,320
4225 301st Family Court	680,429	6,128	155,751	518,550
4230 302nd Family Court	636,676	6,567	153,703	476,405
4235 303rd Family Court	564,818	5,369	168,496	390,953
4240 330th Family Court	658,368	4,417	175,902	478,049
4250 IV-D Court	302,862	9,458	103,532	189,872
4310 304th Juvenile Court	1,874,816	82,766	838,681	953,368
4320 305th Juvenile Court	1,987,183	55,173	819,312	1,112,697
4401 Criminal District Court #1	770,651	37,288	379,116	354,247
4402 Criminal District Court #2	780,484	31,863	274,939	473,682
4403 Criminal District Court #3	744,159	34,862	261,286	448,011
4404 Criminal District Court #4	588,547	31,999	237,175	319,374
4405 Criminal District Court #5	757,998	34,035	324,324	399,639
4406 Criminal District Court #6	729,234	6,275	330,113	392,846
4407 Criminal District Court #7	685,678	20,909	270,659	394,109
4410 194th Criminal District Court	745,086	37,142	338,249	369,694
4415 195th Criminal District Court	745,968	22,066	290,629	433,274
4420 203rd Criminal District Court	751,259	20,887	294,784	435,588
4425 204th Criminal District Court	769,483	17,539	369,094	382,850
4430 265th Criminal District Court	655,703	50,714	205,947	399,041
4435 282nd Criminal District Court	632,615	37,178	265,959	329,477
4440 283rd Criminal District Court	746,701	38,667	269,960	438,074

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2017**

**Exhibit B
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<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	712,672	22,323	301,509	388,840
4450 292nd Criminal District Court	748,553	36,487	333,247	378,819
4455 363rd Criminal District Court	668,016	33,867	284,604	349,545
4460 Criminal District Magistrates	1,544,408	2,329	429,480	1,112,599
4461 Pretrial Release	1,613,952	107,284	253,641	1,253,027
4465 Staff Attorneys	632,230	19,280	116,947	496,003
4470 Criminal District Court Manager	364,223	(1,702)	145,648	220,277
4501 County Court at Law #1	443,768	3,273	96,835	343,659
4502 County Court at Law #2	661,818	1,378	110,523	549,917
4503 County Court at Law #3	449,905	2,207	103,495	344,202
4504 County Court at Law #4	495,735	1,382	105,391	388,962
4505 County Court at Law #5	470,030	636	106,989	362,405
4601 County Criminal Court #1	540,687	2,440	139,736	398,511
4602 County Criminal Court #2	590,023	4,921	183,509	401,594
4603 County Criminal Court #3	493,076	5,541	126,968	360,567
4604 County Criminal Court #4	660,348	4,701	210,619	445,028
4605 County Criminal Court #5	551,151	6,413	195,980	348,757
4606 County Criminal Court #6	597,830	3,551	169,657	424,622
4607 County Criminal Court #7	562,413	9,092	140,152	413,169
4608 County Criminal Court #8	589,192	10,964	158,315	419,913
4609 County Criminal Court #9	602,677	6,172	170,282	426,223
4610 County Criminal Court #10	538,354	8,141	141,236	388,976
4611 County Criminal Court #11	495,098	5,367	140,026	349,705
4615 County Criminal Court of Appeals	395,639	2,818	76,744	316,077
4616 County Criminal Court of Appeals #2	613,597	4,947	170,018	438,631
4617 County Criminal Court - Magistrate	471	271	-	200
4620 County Criminal Court Manager	263,044	2,147	64,777	196,120
4701 Probate Court #1	730,881	8,762	164,242	557,877
4702 Probate Court #2	816,100	10,901	192,317	612,882
4703 Probate Court #3	1,304,403	16,251	346,443	941,710
4704 Investigators/Court Visitor Program	954,959	151,477	199,062	604,421
4705 Probate Associates	353,229	7,378	83,620	262,232
4811 J.P- 1-1	1,069,435	11,396	248,050	809,989
4812 J.P- 1-2	695,684	17,900	155,085	522,699
4821 J.P- 2-1	652,565	12,577	150,653	489,334
4822 J.P- 2-2	678,201	7,277	163,188	507,736
4831 J.P- 3-1	863,104	8,042	194,339	660,724
4832 J.P- 3-2	785,775	6,016	172,665	607,094
4841 J.P- 4-1	702,782	6,979	184,422	511,381
4842 J P 4-2	627,671	7,603	139,587	480,480
4851 J.P- 5-1	642,211	7,361	147,001	487,850
4852 J.P- 5-2	804,594	10,819	172,017	621,758
Subtotal Justice Administration	<u>167,632,551</u>	<u>4,200,711</u>	<u>40,014,058</u>	<u>123,417,781</u>
Health and Social Services				
1110 Employee Health Clinic	498,444	19,360	110,756	368,328
2070 Welfare Assistance	3,132,141	117,406	783,926	2,230,809
5110 Juvenile Administration	21,653,764	2,835,944	4,531,824	14,285,996
5114 Juvenile-Detention Center	14,076,695	48,929	3,664,941	10,362,825
5115 Juvenile-Emergency Shelter	2,173,985	5,057	617,465	1,551,463
5116 Juvenile-Letot Center	3,128,663	13,114	817,437	2,298,112
5117 Juvenile-Youth Village	3,753,499	16,583	969,547	2,767,369
5118 Juvenile-Medlock Center	4,759,280	13,960	1,105,131	3,640,188
5119 Juvenile-Letot Residential Treatment Center	1,974,926	16,745	303,428	1,654,753
5210 Health Administration	1,419,099	33,971	327,245	1,057,882
5211 Environmental Health	1,665,115	48,087	223,750	1,393,278
5212 Public Health Lab	2,369,956	558,356	520,544	1,291,056
5213 Preventive Health	3,257,445	230,168	487,515	2,539,761
5214 Communicable Disease Control	673,710	42,766	91,710	539,234
5215 STD Clinic	1,768,039	105,925	309,284	1,352,829
5216 TB Clinic	2,261,282	143,345	390,346	1,727,592
5310 Budget Office Community Contracts	11,923,719	2,642,090	3,463,756	5,817,873
5330 CPS Program	4,372,656	78,252	858,265	3,436,140
Subtotal Health and Social Services	<u>84,862,418</u>	<u>6,970,059</u>	<u>19,576,872</u>	<u>58,315,488</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2017

Exhibit B
Page 4 of 4

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	280,568	37,070	86,728	156,771
9910 Countywide Appropriations	14,600,643	1,911,163	2,669,121	10,020,359
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	2,228,058	-	-	2,228,058
Subtotal Other Operating	<u>26,558,914</u>	<u>1,948,232</u>	<u>8,105,494</u>	<u>16,505,188</u>
9950 Emergency Reserves	49,758,323 (b)	-	-	49,758,323
Grand Total	<u>\$ 591,592,488</u>	<u>\$ 24,690,507</u>	<u>\$ 130,158,505</u>	<u>\$ 436,743,476</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	58,301,000.00	(b)
LAB FY 18	581,531,620.00	
Carryforward	10,060,868.48	
Rounding	(0.48)	
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 \$49,758,323:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Miscellaneous net transfers to various departments	(168,312)
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>\$ 49,758,323</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2017

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF DECEMBER 2017	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,327,850	\$ 687,581	\$ 4,277,632	\$ 72,192,855
120 General Fund	591,592,488	24,690,507	60,392,239	154,849,012	436,743,476
126 Permanent Improvement Fund	3,339,242	1,152,398	281,147	1,776,701	1,562,541
162 Alternate Dispute Resolution	4,309,551	6,120	23,776	54,949	4,254,602
168 Dallas County Historical Commission	9,192	-	-	500	8,692
195 Major Technology Fund	44,967,763	7,432,258	3,024,596	15,773,728	29,194,036
196 Major Projects	320,595,832	89,987,073	13,921,889	109,763,443	210,832,389
205 Interest & Debt Retirement Fund	41,147,760	-	-	750	41,147,010
466 Grants	71,483,314	14,609,486	7,734,809	32,792,015	38,691,299
467 HUD Section 8	41,262,206	184,641	2,850,722	8,689,406	32,572,799
468 Charter School Grants	6,975,326	110,947	891,574	1,951,059	5,024,267
470 Law Library Fund	1,243,637	288,495	173,404	529,865	713,772
471 Appellate Judicial System	879,363	-	20,052	53,676	825,687
Total	<u>\$ 1,204,276,161</u>	<u>\$ 139,789,775</u>	<u>\$ 90,001,790</u>	<u>\$ 330,512,735</u>	<u>\$ 873,763,426</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 THREE MONTHS ENDED DECEMBER 31, 2017**

Exhibit D

<u>FUND</u>	<u>FY2018 BUDGET</u>	<u>ACTUAL MONTH OF DECEMBER 2017</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 40,257,075	\$ 2,145,864	\$ 5,895,878	\$ 34,361,197
120 General Fund	523,230,620	150,849,325	179,633,435	343,597,185
126 Permanent Improvement	3,749,361	1,482,375	1,587,094	2,162,267
162 Alternate Dispute	779,100	57,227	205,386	573,714
168 Historical Commission	-	2	4	(4)
195 Major Technology	36,053,278	14,260,216	15,277,660	20,775,618
196 Major Projects	77,680,874	28,052,565	38,276,624	39,404,250
205 Debt Service	36,417,252	1,851,286	3,026,672	33,390,580
466 Projected Federal Grants	75,434,446	8,030,366	26,904,365	48,530,081
467 HUD Section 8	33,748,589	2,913,717	8,009,994	25,738,595
468 Charter School Grants	7,295,366	847,619	2,052,212	5,243,154
470 Law Library	988,516	66,734	247,565	740,951
471 Appellate Judicial	302,153	36,334	148,751	153,402
TOTAL	<u>\$ 835,936,630</u>	<u>\$ 210,593,630</u>	<u>\$ 281,265,641</u>	<u>\$ 554,670,989</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 Sheet - Budgeted Funds.

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE THREE MONTHS ENDED DECEMBER 31, 2017**

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF DECEMBER 2017	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ 142,550,763	\$ 152,550,656	\$ 206,271,698
Licenses, Permits and Registrations	24,850,000	104,020	336,856	24,513,144
Fines and Forfeitures	305,680	337,464	1,104,401	(798,721)
Use of Money and Property	6,553,383	510,993	1,266,491	5,286,892
Charges for Current Services - General Government	41,009,000	1,172,195	7,259,323	33,749,677
Charges for Current Services - Public Safety	12,370,000	709,191	2,474,124	9,895,876
Charges for Current Services - Judiciary	23,265,510	1,591,995	5,336,457	17,929,053
Reimbursements for Current Services - General Government	626,000	25,654	101,985	524,015
Reimbursements for Current Services - Public Safety	15,607,894	894,706	2,821,467	12,786,427
Reimbursements for Current Services - Judicial	6,414,769	1,814,005	2,330,046	4,084,723
Reimbursements for Current Services - Health	8,197,000	154,013	1,427,943	6,769,057
Intergovernmental - General Government	1,775,000	93,241	280,505	1,494,495
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Judiciary	1,928,424	110,093	357,649	1,570,775
Intergovernmental - Health and Welfare	393,913	38,800	123,000	270,913
Miscellaneous	3,429,600	585,317	1,538,928	1,890,672
Interfund Transfers	17,057,093	156,874	323,603	16,733,490
TOTAL	<u>\$ 523,230,620</u>	<u>\$ 150,849,325</u>	<u>\$ 179,633,435</u>	<u>\$ 343,597,185</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.

**DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF DECEMBER 31, 2017**

ASSETS		
Cash and Investments		\$ 264,613,011
Inventories, Stock Room		55,151
Net Receivables - County Taxes	-	
Net Receivables - Other	<u>5,784,000 (a)</u>	
Subtotal Net Receivables	5,784,000	
Due from Other Governmental Units	<u>47,762</u>	
Total Receivables		5,831,762
Prepayments and other assets		-
TOTAL ASSETS		<u><u>\$ 270,499,924</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	1,797,055 (b)	
Due to Other Governmental Units	<u>530,049</u>	
TOTAL LIABILITIES		2,327,104
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		55,151
Projects		165,190,171
General Fund - Encumbrances		-
Projects - Encumbrances		29,924,360
Other - Encumbrances		5,374,299
UNRESERVED		
General Fund		-
Other Funds		67,628,840
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 270,499,924</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 DECEMBER 31, 2017

Exhibit F

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ 15,864	\$ 644	\$ 16,508
00130 Election Fund-Special	35,848	-	35,848
00170 Return Check Collection	(7,828)	3,054	(4,774)
00190 CMAQ-Congestion, Mitigation & Air	495,144	(5)	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>539,196</u>	<u>3,693</u>	<u>542,889</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	2,140,813	67,214	2,208,027
00201 Technology Fund	972,103	15,457	987,560
00202 Local Government Fund	11,349,959	(199,945)	11,150,014
00203 Local Official Fund	9,031,520	(79,207)	8,952,313
00204 Record Management Fund	22,226,964	546,296	22,773,259
00500 Payroll	5,072	(1,468)	3,604
00538 DA - Check Processing	162,309	7,739	170,048
00547 DA - State Forfeitures/Other	147,728	130	147,858
00704 Unallocated Tax	22,355,610	-	22,355,610
	<u>68,392,078</u>	<u>356,216</u>	<u>68,748,294</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
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	174,888,873	(1,076,863)	173,812,010
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>187,080,852</u>	<u>(1,076,863)</u>	<u>186,003,989</u>
Road Funds:			
00414 1995 Road Bond Fund	29,644	-	29,644
00418 Road Bond Series 1996	128,946	-	128,946
00424 Unlimited Tax Road Bonds Series	3,342,373	-	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>9,317,839</u>	<u>-</u>	<u>9,317,839</u>
Total Governmental Funds Cash and Investments	<u>\$ 265,329,965</u>	<u>\$ (716,954)</u>	<u>\$ 264,613,011</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 THREE MONTHS ENDED DECEMBER 31, 2017

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF DECEMBER 2017	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	(645)	(566)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>(645)</u>	<u>(566)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	65,246	16,607	115,079
00201 Technology Fund	-	-	-
00202 Local Government Fund	2,757,250	403,829	4,644,197
00203 Local Official Fund	1,231,375	464,850	2,491,916
00204 Record Management Fund	1,320,428	167,860	5,101,187
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	728	25,093
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	(3,500)	3,500
00704 Unallocated Tax	-	-	-
	<u>5,374,299</u>	<u>1,050,373</u>	<u>12,380,972</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	27,444,264	1,168,566	31,660,411
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>27,512,952</u>	<u>1,168,566</u>	<u>31,729,099</u>
Subtotal permanent improvement funds			
Road Funds:			
00414 1995 Road Bond Fund	28,025	-	41,087
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	2,377,000	-	2,377,000
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>2,411,408</u>	<u>-</u>	<u>2,424,470</u>
Subtotal road funds			
Subtotal capital project funds	<u>29,924,360</u>	<u>1,168,566</u>	<u>34,153,569</u>
Total	<u>\$ 35,299,130</u>	<u>\$ 2,218,294</u>	<u>\$ 46,533,974</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
REVENUE
FUNDS NOT BUDGETED
FOR THE THREE MONTHS ENDED DECEMBER , 2017**

Exhibit H

FUND	ACTUAL MONTH OF DECEMBER 2017	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	3,054	(2,160)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>3,054</u>	<u>(2,160)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	84,366	155,856
00201 Technology Fund	15,451	50,869
00202 Local Government Fund	167,387	553,614
00203 Local Official Fund	350,993	1,070,992
00204 Record Management Fund	706,518	2,255,069
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	8,467	37,605
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	130	263
00704 Unallocated Tax	-	-
	<u>1,333,312</u>	<u>4,124,268</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	-	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>-</u>	<u>419,561</u>
Total	<u>\$ 1,336,367</u>	<u>\$ 4,541,669</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 DECEMBER 31, 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 DECEMBER 31, 2017

Exhibit J

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
FIDUCIARY AND AGENCY FUNDS:			
00128 Adult Probation Fund	\$ 6,098,652	\$ 2,205,457	\$ 8,304,108
00166 State Report Interest Fund	2,227,928	947,695	3,175,623
00501 County Clerk-Special	8,884,901	328,227	9,213,128
00502 County Clerk-Trust	19,035,736	111,796	19,147,532
00503 District Clerk-Special	6,840,968	52,189	6,893,157
00504 District Clerk-Trust	26,745,797	(2,601,900)	24,143,898
00505 Sheriff-Special	275,197	(22,984)	252,212
00506 County Clerk Special Trust Fund	20,792,330	1,143,327	21,935,657
00532 Escrow Fund	15,538,261	(732,090)	14,806,171
00537 Youth Village Special Fund	521	-	521
00542 DA - Police Agencies	37,113	33	37,146
00543 Adult Probation-Restitution	2,704,125	54,012	2,758,137
00544 DA - Attorney General	26,905	24	26,929
00545 DA - Unadjudicated-Gambling	58,690	51	58,741
00546 DA - Forfeitures-Narcotics	218,191	169	218,360
00550 Justice of the Peace 1-1 Special	568,525	(1,220)	567,305
00551 Justice of the Peace 1-2 Special	149,799	(189)	149,610
00553 Justice of the Peace 3-3 Special	73,086	(4,415)	68,672
00554 Justice of the Peace 2-1 Special	406,966	39	407,005
00555 Justice of the Peace 2-2 Special	71,823	1,090	72,913
00556 Justice of the Peace 3-1 Special	18,856	292	19,148
00557 Justice of the Peace 3-2 Special	161,155	(600)	160,555
00559 Justice of the Peace 4-1 Special	49,861	1,685	51,546
00560 Justice of the Peace 4-2 Special	3,036	5,525	8,561
00561 Justice of the Peace 5-1 Special	23,937	(940)	22,997
00562 Justice of the Peace 5-2 Special	277,039	(1,436)	275,603
00570 Dallas County Housing Fin.	63,655	56	63,711
00571 Dallas County Housing Fin.	976,619	856	977,475
00580 Constable 1 Special Fund No. 580	47,970	11,141	59,111
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	16,284	(518)	15,766
00586 Constable 5 Special Fund No. 586	31,209	-	31,209
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	145,378	-	145,378
00807 District Attorney Check Collection	495,890	22,761	518,651
00808 Child Support Clearing	19,173	(9,931)	9,242
Total Fiduciary and Agency Cash and Investments	\$ 113,108,219	\$ 1,510,200	\$ 114,618,420

(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.