



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

February 20, 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 January 31, 2018</i>	
Summary of Cash and Investments: Budgeted Funds as of January 31, 2018	A
General Fund: Funds Available Analysis for the four months ended January 31, 2018	B
Appropriations: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2018	C
Revenue: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2018	D
Revenue: Budget/Actual: General Fund for the four months ended January 31, 2018	E
<i>Balance Sheet: Funds Not Budgeted as of January 31, 2018</i>	
Summary of Cash and Investments: Funds Not Budgeted as of January 31, 2018	F
Appropriations: Funds Not Budgeted for the four months ended January 31, 2018	G
Revenue: Funds Not Budgeted for the four months ended January 31, 2018	H
<i>Summary of County Bonded Indebtedness as of January 31, 2018</i>	
	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of January 31, 2018</i>	
	J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JANUARY 31, 2018

ASSETS		
Cash and Investments		\$ 736,761,578
Inventories, Stock Room		2,039,600
Net Receivables - County Taxes	76,794,975	
Net Receivables - Other	<u>9,184,000</u> (a)	
Subtotal Net Receivables	85,978,975	
Due from Other Governmental Units	<u>4,330,598</u>	
Total Receivables		90,309,573
Prepayments and other assets		<u>1,953,029</u>
TOTAL ASSETS		<u><u>\$ 831,063,780</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	30,383,176 (b)	
Due to Other Governmental Units	<u>31,725,583</u>	
TOTAL LIABILITIES		62,108,760
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,992,630
Projects		258,680,947
General Fund - Encumbrances		27,852,073
Projects - Encumbrances		98,352,654
Other - Encumbrances		16,481,122
 UNRESERVED		
General Fund		286,711,936
Other Funds		<u>76,883,660</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 831,063,780</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 JANUARY 31, 2018

Exhibit A

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 117,406,049	\$ 157,021,367	\$ 274,427,416
00196 Major Projects	329,135,015	29,735,834	358,870,849
00205 Interest & Debt Retirement Fund	8,029,114	12,630,899	20,660,013
00466 Projected Federal Grants	12,586,730	1,978,331	14,565,060
	<u>467,156,907</u>	<u>201,366,431</u>	<u>668,523,338</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	23,453,538	(336,901)	23,116,637
00126 Permanent Improvement Fund	1,869,626	1,526,823	3,396,449
00162 Alternate Dispute Resolution	3,687,334	(47,312)	3,640,022
00168 Dallas County Historical Commission	8,892	3	8,895
00195 Major Technology Fund	15,571,704	15,207,119	30,778,823
00467 HUD Section 8	3,189,397	81,316	3,270,713
00468 Charter School Grants	2,857,681	(11,316)	2,846,365
00470 Law Library Fund	381,601	518	382,119
00471 Appellate Judicial System	719,297	78,919	798,216
	<u>51,739,071</u>	<u>16,499,169</u>	<u>68,238,240</u>
Total Governmental Funds Cash and Investments	<u>\$ 518,895,978</u>	<u>\$ 217,865,600</u>	<u>\$ 736,761,578</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 FOUR MONTHS ENDED JANUARY 31, 2018**

Exhibit B
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<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
General Government				
1010 GG-County Judge	\$ 588,371	\$ 1,044	\$ 181,593	\$ 405,734
1011 Truancy Courts	936,874	15,323	320,183	601,367
1020 GG-Commissioners Court Administrator	1,838,080	22,639	592,071	1,223,371
1021 GG-Operation Services-Engineering	1,723,251	344,526	517,038	861,687
1022 GG-Operation Services- Facilities	17,305,925	4,344,475	4,893,777	8,067,673
1023 GG-Operation Services- Comm/Central Svcs	883,618	149,157	272,725	461,735
1024 GG-Operations Services-Records Mgt	887,647	39,378	245,362	602,907
1027 GG-Operations-Auto Service Center	3,078,446	1,712,210	586,073	780,163
1035 GG- Tax Assessor/Collector	15,089,931	177,192	4,764,928	10,147,811
1040 Human Resource/Civil Service	5,304,007	278,535	1,000,031	4,025,442
1050 GG-County Treasurer	1,358,850	16,199	425,100	917,551
1060 Office of Budget and Evaluation	654,791	1,952	176,021	476,817
1070 GG-County Auditor	8,385,566	28,145	2,451,176	5,906,245
1080 GG-Purchasing	1,372,213	18,483	342,054	1,011,676
1210 Elections	6,740,234	448,091	1,944,219	4,347,924
Subtotal General Government	<u>66,147,804</u>	<u>7,597,349</u>	<u>18,712,351</u>	<u>39,838,104</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	455,300	4,762	126,199	324,340
2060 Veterans Service	369,803	939	116,032	252,833
Subtotal Community Services	<u>825,103</u>	<u>5,700</u>	<u>242,230</u>	<u>577,173</u>
Law Enforcement				
3110 Executive	1,394,701	12,053	448,182	934,466
3113 Internal Affairs	1,016,424	1,232	338,711	676,481
3121 General Services	1,113,617	322	395,074	718,222
3122 Personnel	1,087,481	47,585	326,340	713,556
3123 Training	1,138,410	134,312	417,381	586,717
3124 Communications	2,230,981	6,560	684,503	1,539,917
3125 Fiscal	2,935,797	81,581	823,448	2,030,768
3126 Photo Lab	229,175	12,345	70,897	145,934
3128 Bonds	2,538,726	7,284	785,298	1,746,145
3129 Bailiff	10,025,250	3,085	3,708,546	6,313,620
3130 Warrants	5,167,676	21,997	1,774,320	3,371,359
3131 Fugitive Transportation	1,933,436	316	702,912	1,230,209
3132 Civil	399,148	2,961	129,513	266,673
3134 Criminal Investigation	2,672,992	40,883	948,822	1,683,287
3136 FLEET	244,722	-	69,010	175,712
3137 Freeway Management Program	11,852,706	91,580	4,206,490	7,554,636
3140 Detention Services	1,140,972	5,176	322,863	812,933
3141 North Tower	27,647,489	32,141	9,521,452	18,093,896
3142 West Tower	14,747,011	25,061	5,212,821	9,509,130
3147 Central Intake	13,209,370	59,717	4,395,463	8,754,189
3148 South Tower	21,612,749	12,177	7,445,889	14,154,683
3150 Classification and Release	10,632,446	32,984	3,792,067	6,807,395
3152 Central Kitchen	8,681,714	906,630	2,518,870	5,256,214
3153 Central Laundry	1,683,634	-	531,814	1,151,820
3154 Inmate Transport	11,050,232	1,466	3,892,526	7,156,241
3155 Jail Medical	10,664,613	13,213	3,733,189	6,918,211
Subtotal Sheriff	<u>167,051,473</u>	<u>1,552,663</u>	<u>57,196,399</u>	<u>108,302,412</u>
3210 Constable Precinct #1	2,331,190	15,361	749,976	1,565,853
3220 Constable Precinct #2	1,701,275	10,370	521,384	1,169,521
3230 Constable Precinct #3	2,041,850	11,798	613,327	1,416,725
3240 Constable Precinct #4	2,893,423	13,468	834,110	2,045,845
3250 Constable Precinct #5	1,721,779	10,291	601,550	1,109,939
Subtotal Constable	<u>10,689,517</u>	<u>61,288</u>	<u>3,320,347</u>	<u>7,307,882</u>
3311 Crime Lab	7,442,707	221,187	1,973,288	5,248,232
3312 Medical Examiner	8,315,246	1,204,231	2,334,815	4,776,199
3313 Breath Alcohol Program	287,304	18	88,904	198,382
Subtotal Institute of Forensic Sciences	<u>16,045,256</u>	<u>1,425,436</u>	<u>4,397,006</u>	<u>10,222,813</u>

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2018**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	1,090,321	657,808	296,215	136,299
3330 Public Service Program	1,367,317	40,790	370,060	956,467
3343 Unincorporated Area Services	442,099	16,468	129,747	295,884
Subtotal Law Enforcement	<u>196,685,983</u>	<u>3,754,453</u>	<u>65,709,774</u>	<u>127,221,757</u>
Justice Administration				
3340 Building Security	5,096,210	943,385	1,269,808	2,883,017
3341 Emergency Management	529,277	8,226	174,132	346,919
3342 Fire Marshal	1,385,730	446,505	345,512	593,713
4011 District Attorney	49,814,513	745,052	15,974,120	33,095,342
4013 Drug Court Program	453,089	628	145,164	307,297
4014 Jail Diversion	657,570	10,707	331,610	315,254
4015 Divert Court Department	469,904	118,323	110,530	241,051
4020 District Clerk	15,650,531	80,719	4,538,741	11,031,072
4031 County Clerk	11,247,626	151,552	3,440,777	7,655,298
4032 County Clerk-Collections	1,108,995	25,151	329,250	754,593
4033 Truancy Courts Clerks	894,431	-	337,033	557,398
4040 Public Defender	14,299,933	131,210	4,441,475	9,727,249
4051 District Court Administration	206,043	1,203	64,326	140,514
4056 Domestic Relations Office Administration	2,993,095	28,436	859,332	2,105,326
4060 Jury Service	2,209,452	94,908	652,815	1,461,729
4065 Grand Jury Service	226,000	-	65,990	160,010
4071 5th Court of Appeals	150,123	-	45,974	104,149
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	9,145,292	161,321	151,398	8,832,573
4110 14th Civil District Court	284,718	2,518	87,633	194,567
4115 44th Civil District Court	287,479	3,658	91,380	192,441
4120 68th Civil District Court	250,291	2,456	77,723	170,111
4125 95th Civil District Court	276,772	3,087	88,496	185,189
4130 101st Civil District Court	256,092	9,436	70,294	176,362
4135 116th Civil District Court	299,140	1,080	73,200	224,861
4140 134th Civil District Court	336,510	2,829	92,448	241,233
4145 160th Civil District Court	283,181	3,482	89,712	189,987
4150 162nd Civil District Court	277,275	3,162	84,086	190,026
4155 191st Civil District Court	288,541	3,089	81,268	204,184
4160 192nd Civil District Court	285,649	3,013	87,367	195,269
4165 193rd Civil District Court	277,893	3,481	84,509	189,904
4170 298th Civil District Court	279,688	2,136	88,061	189,490
4175 Civil District Masters	341,523	2,348	104,185	234,989
4180 Civil Tax Court	355,428	853	116,784	237,791
4210 254th Family Court	598,953	8,828	214,203	375,922
4215 255th Family Court	614,325	7,121	244,116	363,088
4220 256th Family Court	561,736	7,534	200,458	353,745
4225 301st Family Court	680,429	5,273	199,087	476,069
4230 302nd Family Court	636,676	6,476	216,817	413,383
4235 303rd Family Court	564,818	5,300	217,223	342,295
4240 330th Family Court	658,368	4,007	235,244	419,116
4250 IV-D Court	302,862	16,261	130,322	156,279
4310 304th Juvenile Court	1,874,816	81,742	1,070,803	722,271
4320 305th Juvenile Court	1,987,183	61,775	1,077,215	848,192
4401 Criminal District Court #1	770,651	37,325	483,101	250,226
4402 Criminal District Court #2	780,484	31,684	338,435	410,364
4403 Criminal District Court #3	744,159	34,760	334,822	374,577
4404 Criminal District Court #4	588,547	31,424	299,695	257,428
4405 Criminal District Court #5	757,998	33,049	438,047	286,902
4406 Criminal District Court #6	729,234	5,431	396,211	327,591
4407 Criminal District Court #7	685,678	20,380	331,583	333,715
4410 194th Criminal District Court	745,086	32,997	430,024	282,065
4415 195th Criminal District Court	745,968	21,625	369,654	354,689
4420 203rd Criminal District Court	751,259	19,896	380,344	351,020
4425 204th Criminal District Court	769,483	16,859	468,542	284,083
4430 265th Criminal District Court	655,703	50,155	316,530	289,018
4435 282nd Criminal District Court	632,615	36,127	327,096	269,392
4440 283rd Criminal District Court	746,701	38,225	359,057	349,419

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2018

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
4445 291st Criminal District Court	712,672	22,838	382,250	307,584
4450 292nd Criminal District Court	748,553	36,196	463,506	248,851
4455 363rd Criminal District Court	668,016	32,705	377,455	257,857
4460 Criminal District Magistrates	1,544,408	2,298	569,626	972,485
4461 Pretrial Release	1,613,952	88,158	422,366	1,103,428
4465 Staff Attorneys	632,230	15,165	156,513	460,551
4470 Criminal District Court Manager	364,841	(2,481)	171,423	195,899
4501 County Court at Law #1	443,768	2,977	131,234	309,557
4502 County Court at Law #2	661,818	1,356	137,536	522,927
4503 County Court at Law #3	449,905	2,009	139,526	308,369
4504 County Court at Law #4	495,735	1,073	141,657	353,005
4505 County Court at Law #5	470,030	520	142,138	327,372
4601 County Criminal Court #1	541,094	2,279	181,775	357,039
4602 County Criminal Court #2	592,413	4,618	235,231	352,564
4603 County Criminal Court #3	493,076	3,045	167,502	322,529
4604 County Criminal Court #4	660,348	3,806	277,700	378,842
4605 County Criminal Court #5	551,151	6,070	258,204	286,876
4606 County Criminal Court #6	597,830	2,605	230,343	364,882
4607 County Criminal Court #7	562,413	8,391	185,019	369,003
4608 County Criminal Court #8	589,192	10,211	209,382	369,598
4609 County Criminal Court #9	602,677	6,022	218,732	377,923
4610 County Criminal Court #10	538,354	7,676	187,773	342,905
4611 County Criminal Court #11	500,508	7,434	192,667	300,407
4615 County Criminal Court of Appeals	398,139	2,273	101,947	293,920
4616 County Criminal Court of Appeals #2	613,597	4,295	220,150	389,151
4617 County Criminal Court - Magistrate	471	271	-	200
4620 County Criminal Court Manager	263,044	2,192	83,039	177,814
4701 Probate Court #1	732,421	8,242	219,117	505,062
4702 Probate Court #2	816,100	11,858	252,793	551,449
4703 Probate Court #3	1,305,902	17,172	449,920	838,810
4704 Investigators/Court Visitor Program	954,959	250,937	271,416	432,606
4705 Probate Associates	353,229	7,149	110,624	235,456
4811 J.P- 1-1	1,069,435	23,762	330,512	715,161
4812 J.P- 1-2	695,684	16,589	210,226	468,869
4821 J.P- 2-1	652,565	12,175	200,707	439,683
4822 J.P- 2-2	678,201	5,821	218,925	453,454
4831 J.P- 3-1	863,104	6,625	258,920	597,560
4832 J.P- 3-2	785,775	5,569	235,279	544,927
4841 J.P- 4-1	702,782	9,438	232,946	460,398
4842 J.P- 4-2	627,671	8,744	185,667	433,259
4851 J.P- 5-1	642,211	5,501	200,274	436,436
4852 J.P- 5-2	804,594	10,513	233,226	560,855
Subtotal Justice Administration	167,660,537	4,282,303	53,432,952	109,945,282
Health and Social Services				
1110 Employee Health Clinic	498,444	18,334	147,971	332,138
2070 Welfare Assistance	3,132,141	170,758	1,039,445	1,921,939
5110 Juvenile Administration	21,655,934	2,524,125	6,079,881	13,051,928
5114 Juvenile-Detention Center	14,076,695	63,267	5,226,504	8,786,924
5115 Juvenile-Emergency Shelter	2,173,985	4,548	854,581	1,314,856
5116 Juvenile-Letot Center	3,129,663	11,867	1,138,736	1,979,060
5117 Juvenile-Youth Village	3,753,499	12,988	1,350,317	2,390,194
5118 Juvenile-Medlock Center	4,759,280	9,166	1,477,432	3,272,682
5119 Juvenile-Letot Residential Treatment Center	2,048,156	90,246	427,427	1,530,483
5210 Health Administration	1,419,099	30,907	503,552	884,639
5211 Environmental Health	1,665,115	47,544	283,244	1,334,327
5212 Public Health Lab	2,369,956	497,891	695,514	1,176,551
5213 Preventive Health	3,257,445	273,858	629,745	2,353,842
5214 Communicable Disease Control	673,710	41,519	134,075	498,115
5215 STD Clinic	1,768,039	131,089	433,540	1,203,410
5216 TB Clinic	2,261,282	153,428	542,452	1,565,402
5310 Budget Office Community Contracts	11,923,719	2,772,290	4,333,556	4,817,873
5330 CPS Program	4,372,656	3,415,272	869,351	88,034
Subtotal Health and Social Services	84,938,818	10,269,097	26,167,324	48,502,397

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2018

Department	Budget (a)	Encumbrance	Actual	Funds Available
Other Operating				
5340 Wilmer Substance Abuse Facility	280,568	34,524	122,269	123,775
9910 Countywide Appropriations	14,646,035	1,908,647	3,019,348	9,718,041
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	2,226,516	-	-	2,226,516
Subtotal Other Operating	<u>26,602,764</u>	<u>1,943,171</u>	<u>8,491,262</u>	<u>16,168,331</u>
9950 Emergency Reserves	48,731,479 (b)	-	-	48,731,479
Grand Total	<u>\$ 591,592,488</u>	<u>\$ 27,852,073</u>	<u>\$ 172,755,893</u>	<u>\$ 390,984,523</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 \$50,870,210:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Miscellaneous net transfers to various departments	(1,195,156)
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>\$ 48,731,479</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE FOUR MONTHS ENDED JANUARY, 2018

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF JANUARY 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,349,794	\$ 5,126,600	\$ 9,426,175	\$ 67,044,312
120 General Fund	591,592,488	27,852,073	42,597,388	200,607,965	390,984,523
126 Permanent Improvement Fund	3,339,242	1,130,676	291,726	2,046,705	1,292,537
162 Alternate Dispute Resolution	4,309,551	6,479	117,902	173,211	4,136,340
168 Dallas County Historical Commission	9,192	-	-	500	8,692
195 Major Technology Fund	44,967,763	6,191,394	2,762,597	17,295,460	27,672,304
196 Major Projects	318,314,390	92,161,260	8,256,510	120,194,141	198,120,249
205 Interest & Debt Retirement Fund	41,147,760	-	16,890,888	16,891,638	24,256,123
466 Grants	72,484,701	13,410,569	5,824,032	37,417,130	35,067,571
467 HUD Section 8	41,262,206	259,463	3,000,232	11,764,460	29,497,745
468 Charter School Grants	7,087,857	67,042	626,294	2,533,448	4,554,409
470 Law Library Fund	1,243,637	257,099	74,587	573,057	670,581
471 Appellate Judicial System	879,363	-	15,472	69,148	810,215
Total	<u>\$ 1,203,108,637</u>	<u>\$ 142,685,848</u>	<u>\$ 85,584,228</u>	<u>\$ 418,993,036</u>	<u>\$ 784,115,601</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 FOUR MONTHS ENDED JANUARY 31, 2018**

Exhibit D

FUND	FY2018 BUDGET	ACTUAL MONTH OF JANUARY 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 40,257,075	\$ 4,579,557	\$ 10,475,435	\$ 29,781,640
120 General Fund	523,230,620	198,668,763	376,126,660	147,103,960
126 Permanent Improvement	3,749,361	1,758,099	3,345,193	404,169
162 Alternate Dispute	779,100	70,350	275,736	503,364
168 Historical Commission	-	3	7	(7)
195 Major Technology	36,053,278	16,916,542	32,194,203	3,859,075
196 Major Projects	77,680,874	33,684,567	71,961,191	5,719,683
205 Debt Service	36,417,252	12,630,899	15,682,201	20,735,051
466 Projected Federal Grants	75,434,446	7,233,586	34,137,951	41,296,495
467 HUD Section 8	33,748,589	2,948,046	10,958,040	22,790,549
468 Charter School Grants	7,295,366	575,088	2,627,299	4,668,067
470 Law Library	988,516	81,236	328,802	659,714
471 Appellate Judicial	302,153	94,545	243,295	58,858
TOTAL	<u>\$ 835,936,630</u>	<u>\$ 279,241,281</u>	<u>\$ 558,356,013</u>	<u>\$ 277,580,617</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 FOUR MONTHS ENDED JANUARY 31, 2018

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF JANUARY 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ 169,064,423	\$ 321,615,079	\$ 37,207,275
Licenses, Permits and Registrations	24,850,000	309,752	646,608	24,203,392
Fines and Forfeitures	305,680	(659,828)	444,574	(138,894)
Use of Money and Property	6,553,383	541,209	1,807,700	4,745,683
Charges for Current Services - General Government	41,009,000	15,895,495	23,154,818	17,854,182
Charges for Current Services - Public Safety	12,370,000	1,424,242	3,898,366	8,471,634
Charges for Current Services - Judiciary	23,265,510	1,324,088	6,660,545	16,604,965
Reimbursements for Current Services - General Government	626,000	387,713	489,698	136,302
Reimbursements for Current Services - Public Safety	15,607,894	2,369,721	4,494,182	11,113,712
Reimbursements for Current Services - Judicial	6,414,769	86,088	2,347,903	4,066,866
Reimbursements for Current Services - Health	8,197,000	911,306	1,443,033	6,753,967
Intergovernmental - General Government	1,775,000	182,812	463,317	1,311,683
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	3,600,000	3,600,000	(3,600,000)
Intergovernmental - Judiciary	1,928,424	222,827	450,897	1,477,527
Intergovernmental - Health and Welfare	393,913	44,800	167,800	226,113
Miscellaneous	3,429,600	140,049	1,294,471	2,135,129
Interfund Transfers	17,057,093	2,824,065	3,147,669	13,909,424
TOTAL	<u>\$ 523,230,620</u>	<u>\$ 198,668,763</u>	<u>\$ 376,126,660</u>	<u>\$ 147,103,960</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 JANUARY 31, 2018

ASSETS		
Cash and Investments		\$ 319,987,301
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>47,763</u>	
Total Receivables		5,831,763
Prepayments and other assets		-
TOTAL ASSETS		<u><u>\$ 325,874,215</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,032,672 (b)	
Due to Other Governmental Units	<u>530,049</u>	
TOTAL LIABILITIES		3,562,721
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		55,151
Projects		164,922,084
General Fund - Encumbrances		-
Projects - Encumbrances		28,551,768
Other - Encumbrances		9,066,926
UNRESERVED		
General Fund		-
Other Funds		<u>119,715,566</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 325,874,215</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 JANUARY 31, 2018

Exhibit F

FUND	Beginning Balance	Actual Month of January 2018	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ 16,508	\$ 523	\$ 17,031
00130 Election Fund-Special	35,848	140	35,988
00170 Return Check Collection	(4,774)	(5,041)	(9,815)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>542,889</u>	<u>(4,378)</u>	<u>538,511</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,208,027	22,529	2,230,556
00201 Technology Fund	987,560	17,486	1,005,047
00202 Local Government Fund	11,150,014	7,269,743	18,419,758
00203 Local Official Fund	8,952,313	243,728	9,196,041
00204 Record Management Fund	22,773,259	142,535	22,915,795
00500 Payroll	3,604	(5,278)	(1,675)
00538 DA - Check Processing	170,048	1,830	171,878
00547 DA - State Forfeitures/Other	147,858	152	148,009
00704 Unallocated Tax	22,355,610	48,634,245	70,989,855
	<u>68,748,294</u>	<u>56,326,972</u>	<u>125,075,265</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	173,812,010	(948,303)	172,863,707
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>186,003,989</u>	<u>(948,303)</u>	<u>185,055,686</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>\$ 264,613,011</u>	<u>\$ 55,374,291</u>	<u>\$ 319,987,301</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.

(c) 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
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2017

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF JANUARY 2018	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	(523)	(1,089)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>(523)</u>	<u>(1,089)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	59,367	11,914	121,114
00201 Technology Fund	-	-	-
00202 Local Government Fund	2,891,263	449,415	5,227,626
00203 Local Official Fund	1,059,140	530,547	2,850,227
00204 Record Management Fund	5,057,156	130,075	8,967,990
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	890	25,983
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	3,500
00704 Unallocated Tax	-	-	-
	<u>9,066,926</u>	<u>1,122,841</u>	<u>17,196,440</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	26,083,393	1,628,959	31,928,499
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>26,152,080</u>	<u>1,628,959</u>	<u>31,997,186</u>
Road Funds:			
00414 1995 Road Bond Fund	16,304	11,721	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>2,399,687</u>	<u>11,721</u>	<u>2,424,470</u>
Subtotal road funds	<u>2,399,687</u>	<u>11,721</u>	<u>2,424,470</u>
Subtotal capital project funds	<u>28,551,768</u>	<u>1,640,680</u>	<u>34,421,656</u>
Total	<u>\$ 37,619,165</u>	<u>\$ 2,762,998</u>	<u>\$ 51,617,008</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 FOUR MONTHS ENDED JANUARY, 2018

Exhibit H

FUND	ACTUAL MONTH OF JANUARY 2018	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(5,041)	(7,200)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(5,041)</u>	<u>(7,200)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	34,443	190,299
00201 Technology Fund	17,486	68,355
00202 Local Government Fund	7,393,035	7,946,649
00203 Local Official Fund	604,097	1,800,506
00204 Record Management Fund	354,937	2,610,007
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	2,720	40,325
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	152	415
00704 Unallocated Tax	-	-
	<u>8,406,871</u>	<u>12,656,556</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>\$ 8,401,830</u>	<u>\$ 13,068,917</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
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF JANUARY 31, 2018**

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 JANUARY 31, 2018

Exhibit J

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
FIDUCIARY AND AGENCY FUNDS:			
00128 Adult Probation Fund	\$ 8,304,108	\$ (1,680,413)	\$ 6,623,696
00166 State Report Interest Fund	3,175,623	(1,981,028)	1,194,595
00501 County Clerk-Special	9,213,128	374,420	9,587,548
00502 County Clerk-Trust	19,147,532	133,532	19,281,064
00503 District Clerk-Special	6,893,157	(84,206)	6,808,951
00504 District Clerk-Trust	25,871,791	(801,324)	25,070,467
00505 Sheriff-Special	252,212	39,694	291,906
00506 County Clerk Special Trust Fund	19,612,754	2,367,607	21,980,360
00532 Escrow Fund	14,807,490	944,671	15,752,161
00537 Youth Village Special Fund	521	-	521
00542 DA - Police Agencies	37,146	38	37,184
00543 Adult Probation-Restitution	2,758,137	30,114	2,788,251
00544 DA - Attorney General	26,929	28	26,957
00545 DA - Unadjudicated-Gambling	58,741	60	58,802
00546 DA - Forfeitures-Narcotics	218,360	(69,738)	148,621
00550 Justice of the Peace 1-1 Special	567,305	(2,328)	564,976
00551 Justice of the Peace 1-2 Special	149,610	1,711	151,321
00553 Justice of the Peace 3-3 Special	68,672	54	68,725
00554 Justice of the Peace 2-1 Special	407,005	(2,574)	404,431
00555 Justice of the Peace 2-2 Special	72,913	1,618	74,531
00556 Justice of the Peace 3-1 Special	19,148	9,876	29,025
00557 Justice of the Peace 3-2 Special	160,555	-	160,555
00559 Justice of the Peace 4-1 Special	51,546	(2,693)	48,853
00560 Justice of the Peace 4-2 Special	8,561	(4,510)	4,051
00561 Justice of the Peace 5-1 Special	22,997	656	23,652
00562 Justice of the Peace 5-2 Special	275,603	(5,976)	269,628
00570 Dallas County Housing Fin.	63,711	156	63,867
00571 Dallas County Housing Fin.	977,475	1,003	978,478
00580 Constable 1 Special Fund No. 580	59,111	(11,622)	47,489
00581 Constable 2 Special Fund No. 581	2,924	-	2,924
00582 Constable 3 Special Fund No. 582	19,656	6,343	26,000
00584 Constable 4 Special Fund No. 584	15,766	1,700	17,466
00586 Constable 5 Special Fund No. 586	31,209	4,580	35,789
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	9,242	2,738	11,980
Total Fiduciary and Agency Cash and Investments	\$ 114,001,968	\$ (703,053)	\$ 113,298,915

(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.