



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

September 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.

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

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information 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 AUGUST 31, 2017

ASSETS		
Cash and Investments		\$ 468,494,312
Inventories, Stock Room		1,951,788
Net Receivables - County Taxes	5,040,260	
Net Receivables - Other	<u>9,184,000 (a)</u>	
Subtotal Net Receivables	14,224,260	
Due from Other Governmental Units	<u>2,297,168</u>	
Total Receivables		16,521,429
Prepayments and other assets		<u>1,189,226</u>
TOTAL ASSETS		<u><u>\$ 488,156,754</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	22,007,982 (b)	
Due to Other Governmental Units	<u>23,139,688</u>	
TOTAL LIABILITIES		45,147,670
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,141,013
Projects		202,056,448
General Fund - Encumbrances		15,915,859
Projects - Encumbrances		92,311,753
Other - Encumbrances		10,877,960
 UNRESERVED		
General Fund		82,989,561
Other Funds		<u>35,716,489</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 488,156,754</u></u>

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

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

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF AUGUST 31, 2017

Exhibit A

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 119,053,882	\$ (26,464,683)	\$ 92,589,199
00196 Major Projects	307,670,813	1,020,233	308,691,046
00205 Interest & Debt Retirement Fund	25,985,855	(21,583,632)	4,402,223
00466 Projected Federal Grants	19,099,924	(1,242,558)	17,857,366
	<u>471,810,474</u>	<u>(48,270,640)</u>	<u>423,539,834</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	20,859,113	522,462	21,381,575
00126 Permanent Improvement Fund	1,548,684	(171,723)	1,376,961
00162 Alternate Dispute Resolution	3,505,579	7,211	3,512,790
00168 Dallas County Historical Commission	9,379	3	9,382
00195 Major Technology Fund	14,224,728	(3,498,357)	10,726,372
00467 HUD Section 8	3,730,304	55,220	3,785,524
00468 Charter School Grants	2,719,245	297,597	3,016,843
00470 Law Library Fund	506,544	26,200	532,744
00471 Appellate Judicial System	598,275	14,013	612,287
	<u>47,701,851</u>	<u>(2,747,373)</u>	<u>44,954,478</u>
Total Governmental Funds Cash and Investments	<u>\$ 519,512,325</u>	<u>\$ (51,018,013)</u>	<u>\$ 468,494,312</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017

Exhibit B
Page 1 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 575,942	\$ 1,558	\$ 495,049	\$ 79,335
1011 Truancy Courts	1,196,293	19,768	914,422	262,104
1020 GG-Commissioners Court Administrator	1,830,890	12,830	1,521,827	296,233
1021 GG-Operation Services-Engineering	1,135,977	422,658	636,317	77,002
1022 GG-Operation Services- Facilities	16,819,954	2,177,313	13,450,352	1,192,290
1023 GG-Operation Services- Comm/Central Svcs	2,533,569	332,321	1,906,734	294,513
1024 GG-Operations Services-Records Mgt	868,771	36,186	724,718	107,867
1027 GG-Operations-Auto Service Center	4,989,800	287,617	4,451,325	250,859
1035 GG- Tax Assessor/Collector	14,165,538	74,945	13,055,472	1,035,120
1040 Human Resource/Civil Service	5,594,438	201,828	2,251,480	3,141,129
1050 GG-County Treasurer	1,298,788	21,590	1,135,428	141,769
1060 Office of Budget and Evaluation	645,086	8,731	547,107	89,248
1070 GG-County Auditor	8,073,559	14,259	7,055,281	1,004,019
1080 GG-Purchasing	1,310,745	15,289	1,008,372	287,084
1210 Elections	6,389,095	495,256	6,611,005	(717,166)
Subtotal General Government	<u>67,428,444</u>	<u>4,122,148</u>	<u>55,764,890</u>	<u>7,541,406</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	384,760	1,954	333,412	49,395
2060 Veterans Service	402,099	809	269,243	132,047
Subtotal Community Services	<u>786,859</u>	<u>2,763</u>	<u>602,654</u>	<u>181,441</u>
Law Enforcement				
3110 Executive	1,376,592	11,374	1,217,460	147,758
3113 Internal Affairs	969,843	1,726	920,321	47,796
3121 General Services	1,063,127	300	1,044,138	18,689
3122 Personnel	1,099,102	67,132	851,251	180,719
3123 Training	2,141,311	78,212	1,170,974	892,125
3124 Communications	2,241,772	2,144	1,758,255	481,373
3125 Fiscal	2,898,068	70,615	2,555,171	272,282
3126 Photo Lab	214,912	16,995	195,083	2,834
3128 Bonds	2,483,937	5,214	2,168,015	310,709
3129 Bailiff	9,902,300	3,379	10,243,484	(344,564)
3130 Warrants	5,190,539	61,522	4,952,766	176,252
3131 Fugitive Transportation	1,914,669	921	1,948,889	(35,141)
3132 Civil	401,354	4,761	365,533	31,060
3133 Patrol	-	-	(1,056)	1,056
3134 Criminal Investigation	2,584,363	27,642	2,607,972	(51,250)
3136 FLEET	234,409	-	216,812	17,597
3137 Freeway Management Program	11,707,222	82,685	11,467,260	157,277
3140 Detention Services	1,128,500	3,802	977,134	147,563
3141 North Tower	26,872,970	27,799	25,148,458	1,696,713
3142 West Tower	17,637,170	23,337	15,235,173	2,378,660
3147 Central Intake	12,191,439	31,273	11,587,479	572,687
3148 South Tower	20,774,040	12,630	19,782,041	979,370
3150 Classification and Release	8,402,990	38,435	9,480,144	(1,115,588)
3152 Central Kitchen	7,763,248	668,494	6,577,946	516,808
3153 Central Laundry	1,582,234	-	1,535,240	46,994
3154 Inmate Transport	13,141,282	1,081	11,754,833	1,385,367
3155 Jail Medical	9,024,402	22,245	9,087,360	(85,203)
Subtotal Sheriff	<u>164,941,794</u>	<u>1,263,717</u>	<u>154,848,136</u>	<u>8,829,941</u>
Constable				
3210 Constable Precinct #1	1,946,403	13,799	1,898,631	33,973
3220 Constable Precinct #2	1,378,662	6,736	1,524,214	(152,288)
3230 Constable Precinct #3	1,614,705	7,131	1,741,880	(134,306)
3240 Constable Precinct #4	2,428,362	4,435	2,508,169	(84,241)
3250 Constable Precinct #5	1,395,662	12,143	1,354,738	28,781
Subtotal Constable	<u>8,763,795</u>	<u>44,244</u>	<u>9,027,632</u>	<u>(308,081)</u>
Institute of Forensic Sciences				
3311 Crime Lab	6,887,950	205,677	5,492,599	1,189,674
3312 Medical Examiner	8,213,489	823,482	6,256,263	1,133,745
3313 Breath Alcohol Program	280,928	59	252,684	28,186
Subtotal Institute of Forensic Sciences	<u>15,382,368</u>	<u>1,029,217</u>	<u>12,001,546</u>	<u>2,351,605</u>

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
3320 Community Supervision	974,492	5,463	859,242	109,787
3330 Public Service Program	1,449,685	56,386	1,197,298	196,001
3343 Unincorporated Area Services	379,631	29,583	151,210	198,838
3350 Fire and Rescue Services	-	-	(953)	953
Subtotal Law Enforcement	191,891,764	2,428,611	178,084,110	11,379,043
Justice Administration				
3340 Building Security	4,417,805	750,155	3,450,930	216,720
3341 Emergency Management	591,755	8,072	408,951	174,732
3342 Fire Marshal	1,456,892	250,676	1,152,906	53,310
4011 District Attorney	48,157,295	250,454	43,872,135	4,034,706
4013 Drug Court Program	429,598	780	384,508	44,309
4014 Jail Diversion	2,163,081	140,806	1,889,153	133,122
4015 Divert Court Department	428,787	63,292	292,204	73,292
4020 District Clerk	15,203,865	70,679	12,909,028	2,224,157
4031 County Clerk	11,191,731	61,779	9,819,712	1,310,241
4032 County Clerk-Collections	1,063,552	14,545	894,723	154,284
4033 Truancy Courts Clerks	1,262,570	-	1,094,710	167,860
4040 Public Defender	13,514,027	69,832	12,459,925	984,270
4051 District Court Administration	198,997	376	180,667	17,953
4056 Domestic Relations Office Administration	2,905,015	8,669	2,508,024	388,322
4060 Jury Service	2,330,681	97,692	1,841,671	391,318
4065 Grand Jury Service	205,850	-	205,849	1
4071 5th Court of Appeals	149,854	-	132,423	17,431
4072 First Admin. Judicial Region	167,126	-	153,811	13,315
4080 Court Cost Miscellaneous	1,438,517	100,808	700,496	637,213
4110 14th Civil District Court	275,697	276	241,046	34,375
4115 44th Civil District Court	278,610	679	243,684	34,247
4120 68th Civil District Court	249,918	529	213,718	35,671
4125 95th Civil District Court	267,693	980	236,454	30,259
4130 101st Civil District Court	252,338	728	205,580	46,029
4135 116th Civil District Court	285,352	362	275,216	9,773
4140 134th Civil District Court	327,945	857	271,964	55,124
4145 160th Civil District Court	283,632	1,431	253,686	28,514
4150 162nd Civil District Court	258,533	619	227,665	30,248
4155 191st Civil District Court	279,428	744	221,057	57,628
4160 192nd Civil District Court	276,898	1,646	241,361	33,892
4165 193rd Civil District Court	279,730	1,156	237,001	41,572
4170 298th Civil District Court	277,669	1,019	244,440	32,210
4175 Civil District Masters	330,181	1,335	283,817	45,030
4180 Civil Tax Court	328,814	262	311,071	17,481
4210 254th Family Court	626,891	3,786	544,221	78,884
4215 255th Family Court	646,544	3,107	553,553	89,884
4220 256th Family Court	654,754	2,334	489,878	162,541
4225 301st Family Court	653,622	1,925	583,153	68,544
4230 302nd Family Court	656,833	2,824	610,073	43,937
4235 303rd Family Court	596,139	1,105	540,061	54,973
4240 330th Family Court	654,792	1,709	588,980	64,103
4250 IV-D Court	321,600	13,642	299,161	8,796
4310 304th Juvenile Court	2,441,310	669	2,355,895	84,746
4320 305th Juvenile Court	2,422,159	2,473	2,333,597	86,089
4401 Criminal District Court #1	1,117,709	19,480	1,035,654	62,575
4402 Criminal District Court #2	1,035,902	18,904	925,286	91,711
4403 Criminal District Court #3	876,054	20,635	777,417	78,002
4404 Criminal District Court #4	716,088	2,380	672,025	41,683
4405 Criminal District Court #5	1,296,651	19,770	1,207,514	69,368
4406 Criminal District Court #6	950,518	2,967	906,775	40,776
4407 Criminal District Court #7	973,225	2,179	874,677	96,369
4410 194th Criminal District Court	1,123,029	20,265	1,044,429	58,335
4415 195th Criminal District Court	1,090,930	2,288	988,196	100,447
4420 203rd Criminal District Court	1,200,416	2,132	1,078,265	120,019
4425 204th Criminal District Court	1,128,230	1,128	1,050,381	76,720
4430 265th Criminal District Court	1,307,503	19,038	1,224,280	64,185
4435 282nd Criminal District Court	979,444	1,325	890,968	87,150
4440 283rd Criminal District Court	1,038,923	13,615	952,210	73,098

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017

Exhibit B
Page 3 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
4445 291st Criminal District Court	970,838	1,614	908,772	60,452
4450 292nd Criminal District Court	1,274,922	19,346	1,270,794	(15,218)
4455 363rd Criminal District Court	1,287,133	1,472	1,234,616	51,045
4460 Criminal District Magistrates	1,764,407	1,402	1,578,312	184,693
4465 Staff Attorneys	661,388	3,597	549,600	108,191
4470 Criminal District Court Manager	468,655	61,844	390,472	16,339
4501 County Court at Law #1	435,755	1,530	376,550	57,675
4502 County Court at Law #2	448,810	356	397,743	50,711
4503 County Court at Law #3	441,835	1,435	394,506	45,894
4504 County Court at Law #4	487,339	726	400,978	85,635
4505 County Court at Law #5	462,173	245	396,275	65,654
4601 County Criminal Court #1	546,955	2,490	487,276	57,188
4602 County Criminal Court #2	662,213	1,879	589,342	70,992
4603 County Criminal Court #3	553,182	2,897	460,014	90,270
4604 County Criminal Court #4	557,552	5,007	659,463	(106,917)
4605 County Criminal Court #5	576,585	4,484	529,088	43,013
4606 County Criminal Court #6	612,116	1,528	556,672	53,917
4607 County Criminal Court #7	575,457	6,460	491,316	77,680
4608 County Criminal Court #8	603,101	4,298	534,714	64,089
4609 County Criminal Court #9	632,802	5,939	575,205	51,659
4610 County Criminal Court #10	549,663	1,973	494,131	53,560
4611 County Criminal Court #11	606,255	2,106	478,785	125,364
4615 County Criminal Court of Appeals	373,323	1,819	266,575	104,929
4616 County Criminal Court of Appeals #2	656,842	4,955	598,875	53,012
4617 County Criminal Court - Magistrate	98,314	120	309	97,885
4620 County Criminal Court Manager	319,821	8,112	262,849	48,860
4701 Probate Court #1	728,133	3,244	640,527	84,363
4702 Probate Court #2	869,218	5,048	745,345	118,824
4703 Probate Court #3	1,317,726	14,672	1,162,673	140,382
4704 Investigators/Court Visitor Program	893,558	50,023	731,492	112,043
4705 Probate Associates	345,051	5,085	299,523	40,443
4811 J.P- 1-1	1,007,061	7,434	899,713	99,914
4812 J.P- 1-2	688,107	8,304	578,178	101,624
4821 J.P- 2-1	643,181	4,110	545,676	93,395
4822 J.P- 2-2	729,820	5,826	609,592	114,401
4831 J.P- 3-1	779,307	3,126	701,554	74,627
4832 J.P- 3-2	766,580	3,958	629,738	132,885
4833 J P 3-3	35,941	-	-	35,941
4841 J.P- 4-1	679,714	9,536	639,065	31,113
4842 J P 4-2	612,351	8,456	528,008	75,888
4851 J.P- 5-1	655,854	7,435	545,083	103,335
4852 J.P- 5-2	778,566	7,830	693,343	77,393
Subtotal Justice Administration	164,196,304	2,372,640	145,418,975	16,404,689
Health and Social Services				
1110 Employee Health Clinic	482,353	12,996	402,049	67,308
2070 Welfare Assistance	3,244,951	80,288	2,252,683	911,979
5110 Juvenile Administration	22,628,881	2,859,326	16,012,296	3,757,259
5114 Juvenile-Detention Center	15,448,039	87,989	12,855,551	2,504,500
5115 Juvenile-Emergency Shelter	2,456,519	17,019	2,064,878	374,622
5116 Juvenile-Letot Center	4,518,834	9,838	2,922,741	1,586,254
5117 Juvenile-Youth Village	3,820,459	15,280	3,422,589	382,590
5118 Juvenile-Medlock Center	4,443,517	12,138	3,858,102	573,276
5119 Juvenile-Letot Residential Treatment Center	1,442,525	8,908	1,075,427	358,190
5210 Health Administration	1,372,017	18,187	1,251,543	102,287
5211 Environmental Health	1,710,053	217,605	962,149	530,299
5212 Public Health Lab	2,245,072	159,558	1,804,759	280,755
5213 Preventive Health	3,234,509	460,960	1,986,730	786,819
5214 Communicable Disease Control	559,715	24,044	436,488	99,183
5215 STD Clinic	1,646,008	79,748	1,274,449	291,812
5216 TB Clinic	2,303,006	98,847	1,711,972	492,188
5310 Budget Office Community Contracts	9,081,117	695,492	7,503,098	882,527
5330 CPS Program	4,875,518	690,930	2,353,770	1,830,818
Subtotal Health and Social Services	85,513,092	5,549,154	64,151,273	15,812,665

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	411,742	36,201	268,277	107,265
5430 Truancy Enforcement Center	3,479	3,479	-	-
9910 Countywide Appropriations	15,672,013	1,400,862	8,528,639	5,742,511
9930 Cash Match for Grants	4,133,249	-	4,133,249	-
9940 Reserves and Contingency	2,860,747	-	-	2,860,747
Subtotal Other Operating	<u>23,081,229</u>	<u>1,440,542</u>	<u>12,930,165</u>	<u>8,710,523</u>
9950 Emergency Reserves	49,723,663	-	-	49,723,663
Grand Total (b)	<u>\$ 582,621,356</u>	<u>\$ 15,915,859</u>	<u>\$ 456,952,068</u>	<u>\$ 109,753,429</u>
(a) Budget includes encumbrances which are carried forward from FY 16 in the amount of				<u>\$ 15,391,624</u>
(b) Reconciliation of budget components to budget funds available				
LAB FY 17	567,229,732.00			
Carryforward	15,391,624.49			
Rounding	(0.59)			
Budget	<u>582,621,355.90</u>			
Budget per budget funds available	<u>582,621,355.90</u>			
	<u>-</u>			

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

Exhibit C

FUND	FY 2017 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF AUGUST 2017	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 70,484,777	\$ 817,198	\$ 1,835,793	\$ 37,068,497	\$ 33,416,281
120 General Fund	582,621,356	15,915,859	40,167,976	472,873,074	109,748,281
126 Permanent Improvement Fund	6,264,400	833,863	303,605	4,687,126	1,577,275
162 Alternate Dispute Resolution	3,755,408	7,062	73,174	395,579	3,359,829
168 Dallas County Historical Commission	10,305	-	-	500	9,805
195 Major Technology Fund	44,845,442	4,058,011	3,889,401	36,283,658	8,561,784
196 Major Projects	353,062,604	88,253,742	3,016,068	128,181,233	224,881,371
205 Interest & Debt Retirement Fund	42,642,005	-	750	38,017,004	4,625,001
466 Grants	110,476,289	8,880,702	16,894,744	88,792,557	21,683,732
467 HUD Section 8	39,603,754	195,418	2,857,072	31,314,920	8,288,834
468 Charter School Grants	7,274,385	25,535	872,299	6,719,122	555,263
470 Law Library Fund	1,268,610	118,182	241,731	1,068,125	200,484
471 Appellate Judicial System	616,373	-	10,647	264,279	352,094
Total	<u>\$ 1,262,925,708</u>	<u>\$ 119,105,572</u>	<u>\$ 70,163,260</u>	<u>\$ 845,665,674</u>	<u>\$ 417,260,034</u>

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017**

Exhibit D

<u>FUND</u>	<u>FY2017 BUDGET</u>	<u>ACTUAL MONTH OF AUGUST 2017</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 41,193,107	\$ 2,337,309	\$ 37,780,906	\$ 3,412,201
120 General Fund	500,700,732	12,102,635	482,988,104	17,712,628
126 Permanent Improvement	3,593,220	10,136	3,531,351	61,869
162 Alternate Dispute	773,153	80,478	736,404	36,749
168 Historical Commission	-	3	23	(23)
195 Major Technology	32,982,875	86,306	33,902,049	(919,174)
196 Major Projects	107,675,850	4,897,770	86,343,528	21,332,322
205 Debt Service	39,963,816	287,216	40,363,139	(399,323)
466 Projected Federal Grants	79,337,369	5,797,727	78,721,367	616,002
467 HUD Section 8	34,429,951	2,928,625	30,724,183	3,705,768
468 Charter School Grants	6,634,717	932,088	6,215,150	419,567
470 Law Library	990,351	98,038	909,534	80,817
471 Appellate Judicial	400,417	23,655	279,337	121,080
TOTAL	<u>\$ 848,675,558</u>	<u>\$ 29,581,986</u>	<u>\$ 802,495,074</u>	<u>\$ 46,180,484</u>

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

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

ASSETS		
Cash and Investments		\$ 255,114,419
Inventories, Stock Room		42,883
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>96,161</u>	
Total Receivables		5,880,161
Prepayments and other assets		-
TOTAL ASSETS		<u><u>\$ 261,037,463</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	4,965,497 (b)	
Due to Other Governmental Units	<u>789,385</u>	
TOTAL LIABILITIES		5,754,882
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		42,883
Projects		172,045,557
General Fund - Encumbrances		-
Projects - Encumbrances		28,495,144
Other - Encumbrances		7,307,348
 UNRESERVED		
General Fund		-
Other Funds		47,391,648
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 261,037,463</u></u>

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

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

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF AUGUST 31, 2017

Exhibit E

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ (24,907)	\$ 41,229	\$ 16,322
00130 Election Fund-Special	35,958	-	35,958
00170 Return Check Collection	(44,609)	25,928	(18,681)
00190 CMAQ-Congestion, Mitigation & Air	532,541	(37,402)	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>499,152</u>	<u>29,755</u>	<u>528,906</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,185,410	27,125	2,212,535
00201 Technology Fund	898,377	20,425	918,802
00202 Local Government Fund	14,813,131	(282,227)	14,530,904
00203 Local Official Fund	10,004,473	(795,828)	9,208,645
00204 Record Management Fund	23,265,079	639,078	23,904,157
00500 Payroll	(8,589)	6,813	(1,776) (a)
00538 DA - Check Processing	150,025	2,371	152,396
00547 DA - State Forfeitures/Other	152,764	(1,933)	150,831
00704 Unallocated Tax	1,841,715	(361,229)	1,480,486
	<u>53,302,385</u>	<u>(745,405)</u>	<u>52,556,980</u>
Capital Project Funds (b):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	479,703	-	479,703
00440 Tax Notes Series 2013	10,914,385	-	10,914,385
00441 Combination Tax and Parking Series 2016	181,655,575	(807,881)	180,847,694
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>193,932,947</u>	<u>(807,881)</u>	<u>193,125,066</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	128,946	-	128,946
00424 Unlimited Tax Road Bonds Series	2,922,813	-	2,922,813
00427 Unlimited Tax Refunding & Improv	5,196,145	53,809	5,249,955
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	138,348	-	138,348
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,849,658</u>	<u>53,809</u>	<u>8,903,467</u>
Total Governmental Funds Cash and Investments	<u>\$ 256,584,141</u>	<u>\$ (1,469,722)</u>	<u>\$ 255,114,419</u>

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

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

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017

Exhibit F

FUND	ENCUMBRANCES	ACTUAL MONTH OF AUGUST 2017	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	-	(41,229)	(38,145)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(41,229)</u>	<u>(38,145)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	19,926	12,325	327,084
00201 Technology Fund	-	-	499,000
00202 Local Government Fund	2,614,110	572,478	6,895,810
00203 Local Official Fund	1,061,536	1,378,472	6,125,828
00204 Record Management Fund	3,611,776	183,985	7,001,605
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	706	42,451
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	2,062	1,254
00704 Unallocated Tax	-	-	-
	<u>7,307,348</u>	<u>2,150,028</u>	<u>20,893,032</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	85,393	-	305,048
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	27,849,054	2,126,624	41,623,302
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>28,003,134</u>	<u>2,126,624</u>	<u>41,997,037</u>
Road Funds:			
00414 1995 Road Bond Fund	83,792	-	83,792
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	5,742	-	5,742
00427 Unlimited Tax Refunding & Improv	396,093	-	388,372
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>492,011</u>	<u>-</u>	<u>484,289</u>
Subtotal road funds	<u>492,011</u>	<u>-</u>	<u>484,289</u>
Subtotal capital project funds	<u>28,495,144</u>	<u>2,126,624</u>	<u>42,481,326</u>
Total	<u>\$ 35,802,492</u>	<u>\$ 4,235,423</u>	<u>\$ 63,336,214</u>

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

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2017

Exhibit G

FUND	ACTUAL MONTH OF AUGUST 2017	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	26,611	(4,707)
00190 CMAQ-Congestion, Mitigation & Air	-	(4)
00210 DS Arbitrage Rebate	-	-
	<u>26,611</u>	<u>(4,711)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	34,629	581,764
00201 Technology Fund	19,393	197,944
00202 Local Government Fund	173,408	7,391,366
00203 Local Official Fund	333,492	4,638,502
00204 Record Management Fund	781,098	8,188,779
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	3,077	69,221
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	129	893
00704 Unallocated Tax	-	-
	<u>1,345,228</u>	<u>21,068,468</u>
Capital Project Funds (a):		
Permanent Improvement Funds:		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
Road Funds:		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	-
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total	<u>\$ 1,371,838</u>	<u>\$ 21,063,757</u>

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

DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF AUGUST 31, 2017

Exhibit H

Payment Fiscal Year	Principal	Interest	Total
2018	\$ 27,280,000	\$ 9,261,525	\$ 36,541,525
2019	20,770,000	8,083,775	28,853,775
2020	21,050,000	7,076,225	28,126,225
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 199,545,000</u>	<u>\$ 58,741,825</u>	<u>\$ 258,286,825</u>

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 AUGUST 31, 2017

Exhibit I

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
FIDUCIARY AND AGENCY FUNDS:			
00128 Adult Probation Fund	\$ 8,774,327	\$ (2,281,260)	\$ 6,493,066
00166 State Report Interest Fund	1,071,396	1,268,831	2,340,227
00501 County Clerk-Special	8,683,122	63,656	8,746,778
00502 County Clerk-Trust	18,673,390	120,650	18,794,040
00503 District Clerk-Special	6,927,727	456,108	7,383,835
00504 District Clerk-Trust	25,758,207	361,983	26,120,189
00505 Sheriff-Special	211,707	(6,906)	204,801
00506 County Clerk Special Trust Fund	19,574,515	71,837	19,646,353
00532 Escrow Fund	16,896,141	797,963	17,694,104
00537 Youth Village Special Fund	521	0	521
00542 DA - Police Agencies	36,984	31	37,016
00543 Adult Probation-Restitution	2,542,610	36,837	2,579,447
00544 DA - Attorney General	26,812	23	26,835
00545 DA - Unadjudicated-Gambling	58,486	49	58,535
00546 DA - Forfeitures-Narcotics	184,474	(2,892)	181,582
00550 Justice of the Peace 1-1 Special	562,086	1,509	563,595
00551 Justice of the Peace 1-2 Special	150,431	(442)	149,990
00553 Justice of the Peace 3-3 Special	74,694	(530)	74,164
00554 Justice of the Peace 2-1 Special	405,432	1,473	406,905
00555 Justice of the Peace 2-2 Special	72,745	630	73,375
00556 Justice of the Peace 3-1 Special	16,215	(1,468)	14,747
00557 Justice of the Peace 3-2 Special	161,535	-	161,535
00559 Justice of the Peace 4-1 Special	49,477	(1,717)	47,760
00560 Justice of the Peace 4-2 Special	5,756	(2,113)	3,644
00561 Justice of the Peace 5-1 Special	22,713	325	23,038
00562 Justice of the Peace 5-2 Special	279,902	890	280,792
00570 Dallas County Housing Fin.	63,434	54	63,487
00571 Dallas County Housing Fin.	973,200	838	974,038
00580 Constable 1 Special Fund No. 580	12,161	(1,052)	11,109
00581 Constable 2 Special Fund No. 581	3,137	(245)	2,892
00582 Constable 3 Special Fund No. 582	19,237	(11,340)	7,897
00584 Constable 4 Special Fund No. 584	15,960	856	16,816
00586 Constable 5 Special Fund No. 586	31,209	-	31,209
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	172,324	-	172,324
00807 District Attorney Check Collection	495,890	-	495,890
00808 Child Support Clearing	11,972	-	11,972
Total Fiduciary and Agency Cash and Investments	\$ 113,019,990	\$ 874,579	\$ 113,894,569