



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

November 15, 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 October 31, 2017</i>	
Summary of Cash and Investments: Budgeted Funds as of October 31, 2017	A
General Fund: Funds Available Analysis for the month ended October 31, 2017	B
Appropriations: Budget/Actual: Tax and Fee Funds for the month ended October 31, 2017	C
Revenue: Budget/Actual: Tax and Fee Funds for the month ended October 31, 2017	D
<i>Balance Sheet: Funds Not Budgeted as of October 31, 2017</i>	
Summary of Cash and Investments: Funds Not Budgeted as of October 31, 2017	E
Appropriations: Funds Not Budgeted for the month ended October 31, 2017	F
Revenue: Funds Not Budgeted for the month ended October 31, 2017	G
<i>Summary of County Bonded Indebtedness as of October 31, 2017</i>	H
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of October 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.

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.

Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF OCTOBER 31, 2017**

ASSETS		
Cash and Investments		\$ 396,717,612
Inventories, Stock Room		1,971,787
Net Receivables - County Taxes	520,752,213	
Net Receivables - Other	<u>9,184,000</u> (a)	
Subtotal Net Receivables	529,936,213	
Due from Other Governmental Units	<u>3,739,143</u>	
Total Receivables		533,675,357
Prepayments and other assets		<u>1,813,175</u>
TOTAL ASSETS		<u><u>\$ 934,177,931</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	10,909,045 (b)	
Due to Other Governmental Units	<u>22,631,177</u>	
TOTAL LIABILITIES		33,540,222
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,784,962
Projects		192,991,983
General Fund - Encumbrances		23,221,272
Projects - Encumbrances		94,004,827
Other - Encumbrances		21,355,576
 UNRESERVED		
General Fund		384,409,546
Other Funds		<u>180,869,542</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 934,177,931</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 OCTOBER 31, 2017

Exhibit A

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 69,503,872	\$ (34,683,074)	\$ 34,820,798
00196 Major Projects	304,945,154	(1,547,090)	303,398,064
00205 Interest & Debt Retirement Fund	4,933,143	19,031	4,952,174
00466 Projected Federal Grants	2,256,098	10,489,193	12,745,291
	<u>381,638,266</u>	<u>(25,721,940)</u>	<u>355,916,326</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	20,351,524	1,954,473	22,305,997
00126 Permanent Improvement Fund	864,308	(58,035)	806,272
00162 Alternate Dispute Resolution	3,530,677	74,193	3,604,870
00168 Dallas County Historical Commission	9,388	(500)	8,888
00195 Major Technology Fund	7,321,991	(1,479,208)	5,842,783
00467 HUD Section 8	3,658,649	190,781	3,849,431
00468 Charter School Grants	2,857,475	388,199	3,245,674
00470 Law Library Fund	383,294	60,306	443,600
00471 Appellate Judicial System	623,779	69,993	693,772
	<u>39,601,085</u>	<u>1,200,201</u>	<u>40,801,286</u>
Total Governmental Funds Cash and Investments	<u>\$ 421,239,351</u>	<u>\$ (24,521,739)</u>	<u>\$ 396,717,612</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 MONTH ENDED OCTOBER 31, 2017**

**Exhibit B
Page 1 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 580,090	\$ 1,252	\$ 21,780	\$ 557,057
1011 Truancy Courts	916,188	57,963	55,884	802,341
1020 GG-Commissioners Court Administrator	1,835,455	20,534	71,316	1,743,606
1021 GG-Operation Services-Engineering	1,498,251	419,882	12,706	1,065,663
1022 GG-Operation Services- Facilities	17,299,057	3,391,725	838,636	13,068,695
1023 GG-Operation Services- Comm/Central Svcs	790,498	139,427	97,223	553,847
1024 GG-Operations Services-Records Mgt	887,647	52,045	30,731	804,871
1027 GG-Operations-Auto Service Center	2,918,446	256,801	56,818	2,604,827
1035 GG- Tax Assessor/Collector	14,968,123	208,378	548,693	14,211,052
1040 Human Resource/Civil Service	5,263,115	432,768	86,445	4,743,901
1050 GG-County Treasurer	1,355,278	21,203	64,827	1,269,247
1060 Office of Budget and Evaluation	644,467	1,952	21,401	621,114
1070 GG-County Auditor	8,312,516	23,182	302,811	7,986,523
1080 GG-Purchasing	1,370,367	16,831	44,190	1,309,346
1210 Elections	6,736,684	1,082,693	166,670	5,487,321
Subtotal General Government	<u>65,376,181</u>	<u>6,126,636</u>	<u>2,420,132</u>	<u>56,829,412</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	455,160	4,795	15,000	435,364
2060 Veterans Service	368,273	824	15,114	352,335
Subtotal Community Services	<u>823,433</u>	<u>5,619</u>	<u>30,114</u>	<u>787,699</u>
Law Enforcement				
3110 Executive	1,356,831	12,786	54,406	1,289,638
3113 Internal Affairs	1,016,424	5,316	41,132	969,976
3121 General Services	1,113,617	501	50,770	1,062,346
3122 Personnel	1,087,481	81,835	39,255	966,390
3123 Training	1,123,967	108,922	62,817	952,229
3124 Communications	2,223,389	25,752	192,953	2,004,683
3125 Fiscal	2,941,797	58,193	107,092	2,776,512
3126 Photo Lab	229,175	13,475	8,205	207,495
3128 Bonds	2,538,726	8,403	104,808	2,425,515
3129 Bailiff	10,025,250	7,267	463,486	9,554,497
3130 Warrants	5,172,590	15,293	223,484	4,933,812
3131 Fugitive Transportation	1,933,436	3,106	124,967	1,805,363
3132 Civil	399,148	6,827	18,467	373,853
3134 Criminal Investigation	2,669,892	65,736	123,510	2,480,645
3136 FLEET	244,722	-	8,164	236,558
3137 Freeway Management Program	11,852,341	144,789	504,186	11,203,367
3140 Detention Services	1,140,972	5,641	40,416	1,094,914
3141 North Tower	27,647,489	30,268	1,129,917	26,487,305
3142 West Tower	14,747,011	33,541	633,283	14,080,187
3147 Central Intake	13,209,370	46,603	532,891	12,629,877
3148 South Tower	21,612,749	22,558	904,992	20,685,199
3150 Classification and Release	10,632,446	36,999	474,928	10,120,520
3152 Central Kitchen	8,280,513	916,398	560,153	6,803,962
3153 Central Laundry	1,683,634	-	62,520	1,621,114
3154 Inmate Transport	11,050,232	2,108	471,464	10,576,660
3155 Jail Medical	10,664,613	27,983	437,096	10,199,533
Subtotal Sheriff	<u>166,597,815</u>	<u>1,680,299</u>	<u>7,375,363</u>	<u>157,542,153</u>
3210 Constable Precinct #1	2,325,910	21,104	93,803	2,211,002
3220 Constable Precinct #2	1,700,338	10,731	65,493	1,624,114
3230 Constable Precinct #3	2,017,335	13,015	76,794	1,927,526
3240 Constable Precinct #4	2,891,742	13,113	103,833	2,774,795
3250 Constable Precinct #5	1,721,193	11,994	73,866	1,635,334
Subtotal Constable	<u>10,656,518</u>	<u>69,957</u>	<u>413,790</u>	<u>10,172,771</u>
3311 Crime Lab	7,442,707	362,647	249,355	6,830,706
3312 Medical Examiner	8,255,371	1,320,418	304,747	6,630,206
3313 Breath Alcohol Program	287,304	18	10,999	276,287
Subtotal Institute of Forensic Sciences	<u>15,985,381</u>	<u>1,683,082</u>	<u>565,101</u>	<u>13,737,198</u>

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2017**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	973,083	677,850	58,058	237,175
3330 Public Service Program	1,361,721	52,101	45,135	1,264,485
3343 Unincorporated Area Services	432,609	32,091	10,345	390,174
Subtotal Law Enforcement	<u>196,007,127</u>	<u>4,195,379</u>	<u>8,467,791</u>	<u>183,343,957</u>
Justice Administration				
3340 Building Security	4,965,009	481,527	105,896	4,377,587
3341 Emergency Management	517,524	7,764	20,367	489,393
3342 Fire Marshal	1,376,863	461,128	45,962	869,773
4011 District Attorney	49,802,182	488,681	1,993,427	47,320,073
4013 Drug Court Program	451,522	1,213	36,114	414,196
4014 Jail Diversion	655,878	14,987	125,378	515,514
4015 Divert Court Department	469,904	132,664	10,625	326,615
4020 District Clerk	15,602,082	111,972	592,303	14,897,807
4031 County Clerk	11,231,459	175,668	450,719	10,605,073
4032 County Clerk-Collections	1,108,995	30,506	40,031	1,038,458
4033 Truancy Courts Clerks	894,431	-	43,766	850,665
4040 Public Defender	14,285,153	80,155	555,346	13,649,652
4051 District Court Administration	203,907	1,368	7,854	194,685
4056 Domestic Relations Office Administration	2,992,067	24,854	105,702	2,861,511
4060 Jury Service	2,209,450	130,813	154,740	1,923,897
4065 Grand Jury Service	226,000	-	11,740	214,260
4071 5th Court of Appeals	150,123	-	5,746	144,377
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	9,192,160	191,516	47,285	8,953,358
4110 14th Civil District Court	278,126	2,257	10,373	265,495
4115 44th Civil District Court	282,534	2,190	13,548	266,795
4120 68th Civil District Court	248,576	1,529	9,143	237,904
4125 95th Civil District Court	267,835	1,225	12,538	254,072
4130 101st Civil District Court	251,130	1,669	9,287	240,173
4135 116th Civil District Court	281,494	630	12,804	268,060
4140 134th Civil District Court	329,740	1,344	14,535	313,862
4145 160th Civil District Court	282,732	2,066	10,566	270,099
4150 162nd Civil District Court	270,259	2,251	10,001	258,007
4155 191st Civil District Court	264,252	1,816	9,695	252,741
4160 192nd Civil District Court	281,774	469	10,634	270,671
4165 193rd Civil District Court	274,256	3,219	12,080	258,957
4170 298th Civil District Court	271,635	2,284	11,607	257,744
4175 Civil District Masters	340,523	2,636	12,891	324,995
4180 Civil Tax Court	355,428	874	23,006	331,548
4210 254th Family Court	586,232	7,734	51,954	526,543
4215 255th Family Court	609,088	6,846	69,464	532,779
4220 256th Family Court	557,388	8,608	32,582	516,198
4225 301st Family Court	675,989	6,519	42,556	626,914
4230 302nd Family Court	634,643	7,654	18,277	608,711
4235 303rd Family Court	558,105	5,311	38,205	514,590
4240 330th Family Court	656,958	4,451	52,600	599,907
4250 IV-D Court	302,862	21,637	50,285	230,940
4310 304th Juvenile Court	1,874,777	89,129	349,553	1,436,095
4320 305th Juvenile Court	1,985,150	46,558	367,263	1,571,329
4401 Criminal District Court #1	767,571	19,014	156,949	591,608
4402 Criminal District Court #2	766,597	31,702	118,382	616,513
4403 Criminal District Court #3	737,744	39,083	114,630	584,031
4404 Criminal District Court #4	584,794	14,468	75,564	494,762
4405 Criminal District Court #5	749,691	20,241	119,062	610,389
4406 Criminal District Court #6	725,919	6,478	129,383	590,058
4407 Criminal District Court #7	684,746	1,392	106,642	576,713
4410 194th Criminal District Court	744,276	37,853	168,419	538,004
4415 195th Criminal District Court	739,726	23,897	89,397	626,433
4420 203rd Criminal District Court	743,315	1,641	87,187	654,487
4425 204th Criminal District Court	768,859	19,454	150,795	598,609
4430 265th Criminal District Court	652,412	51,384	71,795	529,233
4435 282nd Criminal District Court	632,556	19,441	112,003	501,112
4440 283rd Criminal District Court	745,434	41,325	96,860	607,249

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2017**

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
4445 291st Criminal District Court	712,672	22,766	99,635	590,271
4450 292nd Criminal District Court	747,176	37,976	121,021	588,179
4455 363rd Criminal District Court	663,393	35,132	119,874	508,387
4460 Criminal District Magistrates	1,534,971	2,269	85,858	1,446,845
4461 Pretrial Release	1,390,512	5,172	5,284	1,380,055
4465 Staff Attorneys	627,714	1,265	24,971	601,477
4470 Criminal District Court Manager	359,927	36,253	46,178	277,495
4501 County Court at Law #1	433,001	2,745	16,148	414,108
4502 County Court at Law #2	650,693	1,362	18,574	630,757
4503 County Court at Law #3	448,232	1,004	17,241	429,987
4504 County Court at Law #4	455,190	1,396	17,399	436,396
4505 County Court at Law #5	449,576	786	17,755	431,035
4601 County Criminal Court #1	538,453	2,356	31,765	504,332
4602 County Criminal Court #2	589,850	3,539	53,884	532,428
4603 County Criminal Court #3	454,863	7,070	43,503	404,290
4604 County Criminal Court #4	653,121	7,986	43,957	601,178
4605 County Criminal Court #5	546,243	4,726	47,471	484,046
4606 County Criminal Court #6	597,830	2,291	50,517	545,022
4607 County Criminal Court #7	543,939	9,322	34,843	499,774
4608 County Criminal Court #8	569,031	6,139	39,385	523,508
4609 County Criminal Court #9	601,561	7,326	51,335	542,900
4610 County Criminal Court #10	537,129	4,194	34,306	498,630
4611 County Criminal Court #11	482,763	7,524	48,690	426,549
4615 County Criminal Court of Appeals	304,121	2,530	13,101	288,490
4616 County Criminal Court of Appeals #2	613,052	4,111	36,442	572,499
4617 County Criminal Court - Magistrate	471	271	-	200
4620 County Criminal Court Manager	253,680	1,766	11,402	240,513
4701 Probate Court #1	723,635	6,741	29,060	687,835
4702 Probate Court #2	809,763	12,853	41,043	755,866
4703 Probate Court #3	1,301,025	14,264	78,956	1,207,805
4704 Investigators/Court Visitor Program	952,897	178,521	37,682	736,695
4705 Probate Associates	348,891	5,931	12,962	329,998
4811 J.P- 1-1	1,067,336	13,301	46,328	1,007,707
4812 J.P- 1-2	692,879	19,392	26,292	647,195
4821 J.P- 2-1	647,003	13,615	23,353	610,035
4822 J.P- 2-2	662,627	8,575	28,737	625,315
4831 J.P- 3-1	855,852	10,624	34,090	811,138
4832 J.P- 3-2	736,749	8,094	28,567	700,088
4841 J.P- 4-1	700,484	9,843	42,601	648,039
4842 J P 4-2	624,471	7,865	25,400	591,206
4851 J.P- 5-1	635,270	8,785	24,933	601,553
4852 J.P- 5-2	799,794	10,431	29,761	759,602
Subtotal Justice Administration	166,581,619	3,441,205	9,019,761	154,120,653
Health and Social Services				
1110 Employee Health Clinic	498,444	20,938	19,564	457,942
2070 Welfare Assistance	3,132,141	99,523	179,452	2,853,165
5110 Juvenile Administration	21,587,441	3,036,887	859,128	17,691,426
5114 Juvenile-Detention Center	14,076,695	119,875	593,459	13,363,361
5115 Juvenile-Emergency Shelter	2,173,985	17,745	92,479	2,063,762
5116 Juvenile-Letot Center	3,124,467	16,506	133,114	2,974,847
5117 Juvenile-Youth Village	3,753,499	27,596	163,889	3,562,013
5118 Juvenile-Medlock Center	4,759,280	19,420	235,009	4,504,852
5119 Juvenile-Letot Residential Treatment Center	1,974,926	19,355	53,326	1,902,245
5210 Health Administration	1,406,414	33,489	53,051	1,319,874
5211 Environmental Health	1,665,115	56,833	94,623	1,513,659
5212 Public Health Lab	2,369,956	630,711	109,505	1,629,741
5213 Preventive Health	3,267,445	313,007	148,752	2,805,686
5214 Communicable Disease Control	673,710	63,456	10,295	599,958
5215 STD Clinic	1,768,039	141,334	60,313	1,566,391
5216 TB Clinic	2,251,282	139,387	69,776	2,042,119
5310 Budget Office Community Contracts	11,923,719	2,383,798	193,049	9,346,872
5330 CPS Program	3,882,656	411,984	23,493	3,447,179
Subtotal Health and Social Services	84,289,214	7,551,845	3,092,277	73,645,092

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 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	262,590	16,350	30,626	215,614
9910 Countywide Appropriations	14,600,643	1,884,237	1,040,998	11,675,408
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	3,100,000	-	-	3,100,000
Subtotal Other Operating	<u>27,412,878</u>	<u>1,900,587</u>	<u>6,421,269</u>	<u>19,091,022</u>
9950 Emergency Reserves	51,102,037 (b)	-	-	51,102,037
Grand Total	<u>\$ 591,592,488</u>	<u>\$ 23,221,272</u>	<u>\$ 29,451,344</u>	<u>\$ 538,919,872</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 \$51,102,037:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(4,100,000)
Miscellaneous transfers to various departments	(74,243)
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>\$ 51,102,037</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE MONTH ENDED OCTOBER 31, 2017

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF OCTOBER 2017	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,393,620	\$ 329,281	\$ 1,722,902	\$ 74,747,585
120 General Fund	591,592,488	23,221,272	29,451,344	52,672,616	538,919,872
126 Permanent Improvement Fund	3,339,242	1,194,508	95,333	1,289,841	2,049,401
162 Alternate Dispute Resolution	4,309,551	6,947	8,900	15,848	4,293,703
168 Dallas County Historical Commission	9,192	-	500	500	8,692
195 Major Technology Fund	44,967,763	5,774,677	1,931,554	7,706,231	37,261,533
196 Major Projects	320,595,832	88,230,150	3,047,661	91,277,810	229,318,021
205 Interest & Debt Retirement Fund	41,147,760	-	750	750	41,147,010
466 Grants	67,508,678	17,890,999	3,589,036	21,480,035	46,028,642
467 HUD Section 8	41,328,981	259,220	2,709,746	2,968,966	38,360,015
468 Charter School Grants	6,969,190	212,296	295,139	507,435	6,461,756
470 Law Library Fund	1,243,637	397,985	22,614	420,599	823,039
471 Appellate Judicial System	879,363	-	15,998	15,998	863,365
Total	<u>\$ 1,200,362,165</u>	<u>\$ 138,581,675</u>	<u>\$ 41,497,855</u>	<u>\$ 180,079,530</u>	<u>\$ 1,020,282,634</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 MONTH ENDED OCTOBER 31, 2017**

Exhibit D

<u>FUND</u>	<u>FY2018 BUDGET</u>	<u>ACTUAL MONTH OF OCTOBER 2017</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 40,257,075	\$ 2,557,614	\$ 2,557,614	\$ 37,699,461
120 General Fund	523,230,620	12,230,844	12,230,844	510,999,776
126 Permanent Improvement	3,749,361	-	-	3,749,361
162 Alternate Dispute	779,100	83,093	83,093	696,007
168 Historical Commission	-	-	-	-
195 Major Technology	36,053,278	5,670	5,670	36,047,608
196 Major Projects	77,680,874	404,386	404,386	77,276,488
205 Debt Service	36,417,252	19,781	19,781	36,397,471
466 Projected Federal Grants	75,434,446	13,204,924	13,204,924	62,229,522
467 HUD Section 8	33,748,589	2,931,618	2,931,618	30,816,971
468 Charter School Grants	7,295,366	665,788	665,788	6,629,578
470 Law Library	988,516	105,099	105,099	883,417
471 Appellate Judicial	302,153	85,991	85,991	216,162
TOTAL	<u>\$ 835,936,630</u>	<u>\$ 32,294,809</u>	<u>\$ 32,294,809</u>	<u>\$ 803,641,821</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 OCTOBER 31, 2017

ASSETS		
Cash and Investments		\$ 261,926,402
Inventories, Stock Room		55,151
Net Receivables - County Taxes	-	
Net Receivables - Other	<u>5,784,000</u>	(a)
Subtotal Net Receivables	5,784,000	
Due from Other Governmental Units	<u>88,288</u>	
Total Receivables		5,872,288
Prepayments and other assets		-
TOTAL ASSETS		<u><u>\$ 267,853,841</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	1,743,290	(b)
Due to Other Governmental Units	<u>789,385</u>	
TOTAL LIABILITIES		2,532,675
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		55,151
Projects		169,910,133
General Fund - Encumbrances		-
Projects - Encumbrances		28,462,425
Other - Encumbrances		7,003,805
 UNRESERVED		
General Fund		-
Other Funds		59,889,652
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 267,853,841</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 OCTOBER 31, 2017

Exhibit E

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ 15,942	\$ 396	\$ 16,338
00130 Election Fund-Special	41,024	-	41,024
00170 Return Check Collection	(2,615)	(572)	(3,187)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>549,658</u>	<u>(176)</u>	<u>549,482</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,101,959	29,960	2,131,920
00201 Technology Fund	936,676	17,402	954,078
00202 Local Government Fund	12,443,507	(703,113)	11,740,393
00203 Local Official Fund	8,866,720	345,203	9,211,924
00204 Record Management Fund	24,197,153	741,935	24,939,088
00500 Payroll	5,940	(1,954)	3,986
00538 DA - Check Processing	157,537	(21,323)	136,214
00547 DA - State Forfeitures/Other	151,094	(3,500)	147,594
00704 Unallocated Tax	1,588,601	12,020,739	13,609,340
	<u>50,449,188</u>	<u>12,425,349</u>	<u>62,874,537</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	177,892,723	(493,659)	177,399,064
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>190,084,702</u>	<u>(493,659)</u>	<u>189,591,043</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	5,249,955	-	5,249,955
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	146,221	-	146,221
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,911,340</u>	<u>-</u>	<u>8,911,340</u>
Total Governmental Funds Cash and Investments	<u>\$ 249,994,888</u>	<u>\$ 11,931,514</u>	<u>\$ 261,926,402</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 MONTH ENDED OCTOBER 31, 2017

Exhibit F

FUND	ENCUMBRANCES	ACTUAL MONTH OF OCTOBER 2017	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	(844)	(372)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>(844)</u>	<u>(372)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	15,084	9,459	24,542
00201 Technology Fund	-	-	-
00202 Local Government Fund	982,054	1,068,366	2,050,420
00203 Local Official Fund	1,383,744	340,443	1,724,187
00204 Record Management Fund	4,622,924	40,844	4,663,768
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	24,118	24,118
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	7,000	7,000
00704 Unallocated Tax	-	-	-
	<u>7,003,805</u>	<u>1,490,230</u>	<u>8,494,035</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	28,340,526	493,659	28,834,185
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>28,409,213</u>	<u>493,659</u>	<u>28,902,872</u>
Road Funds:			
00414 1995 Road Bond Fund	41,087	-	41,087
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	5,742	-	5,742
00427 Unlimited Tax Refunding & Improv	-	-	-
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>53,212</u>	<u>-</u>	<u>53,212</u>
Subtotal road funds	<u>53,212</u>	<u>-</u>	<u>53,212</u>
Subtotal capital project funds	<u>28,462,425</u>	<u>493,659</u>	<u>28,956,084</u>
Total	<u>\$ 35,466,702</u>	<u>\$ 1,983,045</u>	<u>\$ 37,449,747</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 MONTH ENDED OCTOBER 31, 2017

Exhibit G

FUND	ACTUAL MONTH OF OCTOBER 2017	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(572)	(572)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(572)</u>	<u>(572)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	38,004	38,004
00201 Technology Fund	17,402	17,402
00202 Local Government Fund	201,356	201,356
00203 Local Official Fund	511,994	511,994
00204 Record Management Fund	779,942	779,942
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	2,795	2,795
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	-	-
00704 Unallocated Tax	-	-
	<u>1,551,493</u>	<u>1,551,493</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>
Total	<u>\$ 1,550,921</u>	<u>\$ 1,550,921</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 OCTOBER 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>

(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 OCTOBER 31, 2017

Exhibit I

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
FIDUCIARY AND AGENCY FUNDS:			
00128 Adult Probation Fund	\$ 10,050,676	\$ (1,376,228)	\$ 8,674,448
00166 State Report Interest Fund	3,490,233	(2,342,689)	1,147,544
00501 County Clerk-Special	8,815,146	423,925	9,239,071
00502 County Clerk-Trust	18,816,752	131,060	18,947,812
00503 District Clerk-Special	6,770,075	(129,921)	6,640,154
00504 District Clerk-Trust	25,973,593	167,052	26,140,646
00505 Sheriff-Special	330,689	667,706	998,395
00506 County Clerk Special Trust Fund	19,645,540	1,675,922	21,321,462
00532 Escrow Fund	17,204,556	211,447	17,416,003
00537 Youth Village Special Fund	521	0	521
00542 DA - Police Agencies	37,080	-	37,080
00543 Adult Probation-Restitution	2,669,122	66,880	2,736,001
00544 DA - Attorney General	26,881	-	26,881
00545 DA - Unadjudicated-Gambling	58,637	-	58,637
00546 DA - Forfeitures-Narcotics	189,507	(10,000)	179,507
00550 Justice of the Peace 1-1 Special	566,326	910	567,236
00551 Justice of the Peace 1-2 Special	148,305	765	149,070
00553 Justice of the Peace 3-3 Special	70,533	(164)	70,369
00554 Justice of the Peace 2-1 Special	407,354	(710)	406,644
00555 Justice of the Peace 2-2 Special	74,211	(406)	73,805
00556 Justice of the Peace 3-1 Special	17,236	103	17,339
00557 Justice of the Peace 3-2 Special	161,550	(400)	161,150
00559 Justice of the Peace 4-1 Special	49,703	(1,231)	48,471
00560 Justice of the Peace 4-2 Special	6,011	(2,975)	3,036
00561 Justice of the Peace 5-1 Special	23,046	810	23,856
00562 Justice of the Peace 5-2 Special	281,919	(3,017)	278,902
00570 Dallas County Housing Fin.	63,598	-	63,598
00571 Dallas County Housing Fin.	975,736	-	975,736
00580 Constable 1 Special Fund No. 580	92,759	(46,235)	46,524
00581 Constable 2 Special Fund No. 581	2,892	32	2,924
00582 Constable 3 Special Fund No. 582	6,167	13,489	19,656
00584 Constable 4 Special Fund No. 584	13,316	2,700	16,016
00586 Constable 5 Special Fund No. 586	31,209	5,768	36,977
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	172,324	(12,544)	159,781
00807 District Attorney Check Collection	495,890	-	495,890
00808 Child Support Clearing	12,072	-	12,072
Total Fiduciary and Agency Cash and Investments	<u>\$ 117,751,227</u>	<u>\$ (557,950)</u>	<u>\$ 117,193,277</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.