



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

March 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>
<b><i>Balance Sheet: Budgeted Funds as of February 28, 2018</i></b>	
Summary of Cash and Investments: Budgeted Funds as of February 28, 2018	A
General Fund: Funds Available Analysis for the five months ended February 28, 2018	B
Appropriations: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2018	C
Revenue: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2018	D
Revenue: Budget/Actual: General Fund for the five months ended February 28, 2018	E
<b><i>Balance Sheet: Funds Not Budgeted as of February 28, 2018</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of February 28, 2018	F
Appropriations: Funds Not Budgeted for the five months ended February 28, 2018	G
Revenue: Funds Not Budgeted for the five months ended February 28, 2018	H
<b><i>Summary of County Bonded Indebtedness as of February 28, 2018</i></b>	
	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of February 28, 2018</i></b>	
	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  
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DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF FEBRUARY 28, 2018

<b>ASSETS</b>		
Cash and Investments		\$ 734,190,364
Inventories, Stock Room		2,125,435
Net Receivables - County Taxes	17,475,163	
Net Receivables - Other	<u>9,184,000 (a)</u>	
Subtotal Net Receivables	26,659,163	
Due from Other Governmental Units	<u>4,333,817</u>	
Total Receivables		30,992,980
Prepayments and other assets		<u>1,620,645</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 768,929,425</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	18,422,662 (b)	
Due to Other Governmental Units	<u>31,363,648</u>	
<b>TOTAL LIABILITIES</b>		49,786,310
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventry and Prepayment Reserves		3,746,081
Projects		232,101,634
General Fund - Encumbrances		25,346,835
Projects - Encumbrances		126,478,093
Other - Encumbrances		15,625,215
<b>UNRESERVED</b>		
General Fund		254,093,218
Other Funds		<u>61,752,039</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 768,929,425</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 FEBRUARY 28, 2018

Exhibit A

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 274,427,416	\$ (6,522,015)	\$ 267,905,401
00196 Major Projects	358,878,417	4,322,091	363,200,509
00205 Interest & Debt Retirement Fund	20,660,013	40,549	20,700,562
00466 Projected Federal Grants	14,565,060	(1,182,193)	13,382,867
	<u>668,530,907</u>	<u>(3,341,567)</u>	<u>665,189,340</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	23,116,637	1,595,018	24,711,655
00126 Permanent Improvement Fund	3,396,449	218,607	3,615,056
00162 Alternate Dispute Resolution	3,640,022	49,301	3,689,323
00168 Dallas County Historical Commission	8,895	5	8,900
00195 Major Technology Fund	30,771,255	(1,344,796)	29,426,459
00467 HUD Section 8	3,270,713	7,765	3,278,478
00468 Charter School Grants	2,846,365	238,883	3,085,248
00470 Law Library Fund	382,119	7,981	390,100
00471 Appellate Judicial System	798,216	(2,411)	795,805
	<u>68,230,671</u>	<u>770,353</u>	<u>69,001,024</u>
Total Governmental Funds Cash and Investments	<u>\$ 736,761,578</u>	<u>\$ (2,571,214)</u>	<u>\$ 734,190,364</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 FIVE MONTHS ENDED FEBRUARY 28, 2018**

Exhibit B  
Page 1 of 4

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 588,371	\$ 1,044	\$ 226,199	\$ 361,128
1011 Truancy Courts	936,874	23,849	412,996	500,028
1020 GG-Commissioners Court Administrator	1,838,080	24,446	749,836	1,063,799
1021 GG-Operation Services-Engineering	1,723,251	316,309	593,345	813,596
1022 GG-Operation Services- Facilities	17,305,925	4,000,744	6,289,532	7,015,650
1023 GG-Operation Services- Comm/Central Svcs	883,618	133,680	313,809	436,128
1024 GG-Operations Services-Records Mgt	887,647	48,259	304,434	534,954
1027 GG-Operations-Auto Service Center	3,084,611	1,709,013	692,829	682,769
1035 GG- Tax Assessor/Collector	15,134,285	286,326	5,962,765	8,885,195
1040 Human Resource/Civil Service	5,375,727	151,717	1,240,252	3,983,758
1050 GG-County Treasurer	1,358,850	16,656	530,594	811,601
1060 Office of Budget and Evaluation	654,791	1,899	220,005	432,886
1070 GG-County Auditor	8,385,566	32,738	3,042,528	5,310,301
1080 GG-Purchasing	1,372,213	23,784	431,192	917,236
1210 Elections	6,743,434	572,315	2,630,875	3,540,243
<b>Subtotal General Government</b>	<b>66,273,243</b>	<b>7,342,779</b>	<b>23,641,191</b>	<b>35,289,272</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	455,300	4,462	156,378	294,460
2060 Veterans Service	369,803	601	143,572	225,631
<b>Subtotal Community Services</b>	<b>825,103</b>	<b>5,063</b>	<b>299,950</b>	<b>520,091</b>
<b>Law Enforcement</b>				
3110 Executive	1,395,421	11,254	586,289	797,878
3113 Internal Affairs	1,017,124	1,534	424,117	591,472
3121 General Services	1,113,617	322	489,365	623,930
3122 Personnel	1,087,481	41,958	401,194	644,328
3123 Training	1,137,690	133,598	505,060	499,032
3124 Communications	2,230,981	6,270	808,734	1,415,977
3125 Fiscal	2,935,352	160,707	1,016,870	1,757,776
3126 Photo Lab	229,175	12,111	82,160	134,904
3128 Bonds	2,538,726	5,266	980,786	1,552,675
3129 Bailiff	10,025,504	4,272	4,650,678	5,370,555
3130 Warrants	5,167,676	23,090	2,202,830	2,941,755
3131 Fugitive Transportation	1,933,436	482	908,776	1,024,178
3132 Civil	399,148	6,975	160,631	231,542
3134 Criminal Investigation	2,672,992	36,840	1,178,054	1,458,097
3136 FLEET	244,722	-	85,906	158,816
3137 Freeway Management Program	11,853,256	73,718	5,230,011	6,549,527
3140 Detention Services	1,140,972	4,870	409,544	726,558
3141 North Tower	27,647,489	13,815	11,764,506	15,869,168
3142 West Tower	14,747,011	17,432	6,449,000	8,280,579
3147 Central Intake	13,209,370	38,863	5,453,424	7,717,084
3148 South Tower	21,612,749	19,561	9,265,957	12,327,230
3150 Classification and Release	10,632,446	24,534	4,703,236	5,904,677
3152 Central Kitchen	8,680,655	959,393	3,109,103	4,612,160
3153 Central Laundry	1,683,634	-	657,557	1,026,077
3154 Inmate Transport	11,050,232	1,369	4,833,048	6,215,815
3155 Jail Medical	10,664,613	19,012	4,616,465	6,029,135
<b>Subtotal Sheriff</b>	<b>167,051,473</b>	<b>1,617,246</b>	<b>70,973,303</b>	<b>94,460,924</b>
3210 Constable Precinct #1	2,331,190	12,937	934,828	1,383,424
3220 Constable Precinct #2	1,701,275	10,756	652,117	1,038,402
3230 Constable Precinct #3	2,041,850	10,106	766,900	1,264,844
3240 Constable Precinct #4	2,900,299	12,575	1,042,362	1,845,363
3250 Constable Precinct #5	1,721,779	9,670	751,092	961,018
<b>Subtotal Constable</b>	<b>10,696,393</b>	<b>56,044</b>	<b>4,147,299</b>	<b>6,493,050</b>
3311 Crime Lab	7,442,707	207,286	2,438,924	4,796,497
3312 Medical Examiner	8,315,246	1,105,026	2,957,465	4,252,755
3313 Breath Alcohol Program	287,304	18	111,059	176,227
<b>Subtotal Institute of Forensic Sciences</b>	<b>16,045,256</b>	<b>1,312,329</b>	<b>5,507,448</b>	<b>9,225,479</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2018

Exhibit B  
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Department	Budget (a)	Encumbrance	Actual	Funds Available
3320 Community Supervision	1,090,987	452,456	517,185	121,347
3330 Public Service Program	1,367,317	47,613	464,197	855,507
3343 Unincorporated Area Services	443,099	14,758	159,759	268,582
<b>Subtotal Law Enforcement</b>	<b>196,694,525</b>	<b>3,500,447</b>	<b>81,769,191</b>	<b>111,424,888</b>
<b>Justice Administration</b>				
3340 Building Security	5,121,800	756,229	1,660,712	2,704,859
3341 Emergency Management	529,277	12,480	215,780	301,017
3342 Fire Marshal	1,388,208	450,787	438,982	498,439
4011 District Attorney	49,814,513	597,375	19,981,465	29,235,673
4013 Drug Court Program	453,089	979	186,579	265,532
4014 Jail Diversion	657,570	10,439	374,392	272,739
4015 Divert Court Department	469,904	108,445	133,653	227,806
4020 District Clerk	15,650,531	79,738	5,625,057	9,945,737
4031 County Clerk	11,407,626	144,822	4,350,482	6,912,322
4032 County Clerk-Collections	1,108,995	23,099	414,662	671,234
4033 Truancy Courts Clerks	894,431	-	415,184	479,247
4040 Public Defender	14,300,063	113,936	5,556,208	8,629,919
4051 District Court Administration	206,043	1,023	80,248	124,772
4056 Domestic Relations Office Administration	2,993,095	21,383	1,101,566	1,870,146
4060 Jury Service	2,209,452	90,301	848,347	1,270,804
4065 Grand Jury Service	226,000	-	67,204	158,796
4071 5th Court of Appeals	150,123	-	57,471	92,652
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	9,082,602	157,426	195,271	8,729,905
4110 14th Civil District Court	284,718	2,378	108,633	173,707
4115 44th Civil District Court	287,479	3,479	112,594	171,406
4120 68th Civil District Court	250,291	2,273	97,318	150,699
4125 95th Civil District Court	276,772	2,997	110,814	162,961
4130 101st Civil District Court	256,092	9,250	83,971	162,871
4135 116th Civil District Court	299,140	1,190	95,196	202,755
4140 134th Civil District Court	336,510	2,727	113,778	220,005
4145 160th Civil District Court	283,181	3,307	111,143	168,731
4150 162nd Civil District Court	277,275	3,073	105,348	168,854
4155 191st Civil District Court	288,541	2,720	101,616	184,205
4160 192nd Civil District Court	285,649	2,923	109,368	173,357
4165 193rd Civil District Court	288,083	3,257	108,140	176,687
4170 298th Civil District Court	279,688	1,957	109,812	167,919
4175 Civil District Masters	341,523	2,106	130,414	209,002
4180 Civil Tax Court	355,428	795	143,618	211,015
4210 254th Family Court	598,953	10,140	277,689	311,124
4215 255th Family Court	614,325	6,938	290,450	316,937
4220 256th Family Court	561,736	7,090	247,856	306,790
4225 301st Family Court	680,429	5,169	259,359	415,902
4230 302nd Family Court	636,676	6,264	263,570	366,842
4235 303rd Family Court	564,818	4,138	284,430	276,249
4240 330th Family Court	658,368	3,464	280,830	374,074
4250 IV-D Court	302,862	9,194	158,476	135,192
4310 304th Juvenile Court	1,874,816	68,673	1,317,852	488,291
4320 305th Juvenile Court	1,987,183	53,271	1,367,938	565,974
4401 Criminal District Court #1	770,651	36,510	583,696	150,445
4402 Criminal District Court #2	780,484	61,677	427,942	290,865
4403 Criminal District Court #3	744,159	34,068	398,191	311,900
4404 Criminal District Court #4	588,547	31,283	346,161	211,103
4405 Criminal District Court #5	757,998	32,176	551,963	173,859
4406 Criminal District Court #6	729,234	3,631	464,867	260,736
4407 Criminal District Court #7	685,678	18,003	447,391	220,284
4410 194th Criminal District Court	745,086	31,699	508,769	204,618
4415 195th Criminal District Court	745,968	19,071	437,203	289,694
4420 203rd Criminal District Court	751,259	19,478	467,356	264,425
4425 204th Criminal District Court	769,483	16,655	555,565	197,263
4430 265th Criminal District Court	655,703	50,122	391,644	213,937
4435 282nd Criminal District Court	632,615	33,374	396,270	202,972
4440 283rd Criminal District Court	746,701	37,429	424,161	285,111

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2018**

**Exhibit B  
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<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	712,672	22,553	443,327	246,792
4450 292nd Criminal District Court	748,553	36,186	602,745	109,622
4455 363rd Criminal District Court	668,016	31,771	426,790	209,455
4460 Criminal District Magistrates	1,544,408	1,644	708,849	833,915
4461 Pretrial Release	1,614,452	71,735	583,959	958,758
4465 Staff Attorneys	632,230	15,165	197,967	419,098
4470 Criminal District Court Manager	364,841	4,075	194,561	166,205
4501 County Court at Law #1	443,768	2,788	164,660	276,320
4502 County Court at Law #2	661,818	1,212	154,439	506,168
4503 County Court at Law #3	449,905	2,009	174,736	273,159
4504 County Court at Law #4	495,735	983	176,696	318,057
4505 County Court at Law #5	472,530	516	177,172	294,842
4601 County Criminal Court #1	541,094	4,068	228,515	308,511
4602 County Criminal Court #2	592,663	7,239	298,970	286,454
4603 County Criminal Court #3	493,076	3,818	216,183	273,076
4604 County Criminal Court #4	696,348	3,650	365,235	327,463
4605 County Criminal Court #5	559,151	5,947	293,514	259,689
4606 County Criminal Court #6	598,830	5,439	277,488	315,903
4607 County Criminal Court #7	562,413	7,855	231,864	322,694
4608 County Criminal Court #8	589,192	10,199	259,302	319,690
4609 County Criminal Court #9	602,677	7,561	272,894	322,222
4610 County Criminal Court #10	538,354	4,718	237,652	295,984
4611 County Criminal Court #11	500,508	5,126	243,869	251,513
4615 County Criminal Court of Appeals	398,139	1,702	127,549	268,888
4616 County Criminal Court of Appeals #2	613,597	4,286	267,105	342,206
4617 County Criminal Court - Magistrate	471	315	156	-
4620 County Criminal Court Manager	263,210	8,418	103,564	151,227
4701 Probate Court #1	732,421	7,693	274,493	450,235
4702 Probate Court #2	816,100	9,984	328,084	478,032
4703 Probate Court #3	1,305,902	16,086	548,668	741,148
4704 Investigators/Court Visitor Program	982,043	166,940	417,408	397,696
4705 Probate Associates	353,229	3,945	140,127	209,158
4811 J.P- 1-1	1,069,435	18,999	414,891	635,546
4812 J.P- 1-2	695,684	19,249	261,061	415,374
4821 J.P- 2-1	652,565	11,603	250,331	390,630
4822 J.P- 2-2	678,201	5,120	273,317	399,763
4831 J.P- 3-1	863,104	5,417	324,385	533,303
4832 J.P- 3-2	785,775	5,424	288,309	492,042
4841 J.P- 4-1	707,782	9,685	284,167	413,930
4842 J.P 4-2	627,671	8,635	230,639	388,396
4851 J.P- 5-1	642,211	4,916	248,696	388,599
4852 J.P- 5-2	804,594	8,913	291,779	503,902
<b>Subtotal Justice Administration</b>	<b>167,876,735</b>	<b>3,785,994</b>	<b>66,664,715</b>	<b>97,426,026</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	498,444	18,518	184,713	295,212
2070 Welfare Assistance	3,132,141	173,137	1,309,583	1,649,421
5110 Juvenile Administration	21,655,934	2,667,483	7,274,062	11,714,390
5114 Juvenile-Detention Center	14,076,695	51,226	6,467,552	7,557,917
5115 Juvenile-Emergency Shelter	2,173,985	4,852	1,066,352	1,102,782
5116 Juvenile-Letot Center	3,129,663	11,109	1,415,999	1,702,556
5117 Juvenile-Youth Village	3,753,499	20,133	1,664,525	2,068,841
5118 Juvenile-Medlock Center	4,759,280	12,779	1,826,210	2,920,291
5119 Juvenile-Letot Residential Treatment Center	2,067,798	88,251	528,140	1,451,407
5210 Health Administration	1,419,099	31,976	618,462	768,661
5211 Environmental Health	1,665,115	47,671	342,638	1,274,806
5212 Public Health Lab	2,369,956	458,960	838,538	1,072,458
5213 Preventive Health	3,257,445	313,612	772,760	2,171,073
5214 Communicable Disease Control	673,710	35,937	168,281	469,492
5215 STD Clinic	1,768,039	119,298	541,037	1,107,703
5216 TB Clinic	2,261,282	108,339	721,734	1,431,209
5310 Budget Office Community Contracts	11,923,719	2,422,962	6,789,529	2,711,228
5330 CPS Program	4,372,656	2,579,713	1,707,317	85,626
<b>Subtotal Health and Social Services</b>	<b>84,958,460</b>	<b>9,165,954</b>	<b>34,237,432</b>	<b>41,555,073</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2018

Exhibit B  
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Department	Budget (a)	Encumbrance	Actual	Funds Available
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	288,568	13,591	151,739	123,239
9910 Countywide Appropriations	14,646,035	1,533,007	3,463,354	9,649,674
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	2,219,519	-	-	2,219,519
<b>Subtotal Other Operating</b>	<u>26,603,767</u>	<u>1,546,598</u>	<u>8,964,737</u>	<u>16,092,432</u>
9950 Emergency Reserves	48,360,655 (b)	-	-	48,360,655
<b>Grand Total</b>	<u>\$ 591,592,488</u>	<u>\$ 25,346,835</u>	<u>\$ 215,577,216</u>	<u>\$ 350,668,437</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 \$48,360,655:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Miscellaneous net transfers to various departments	(1,565,980)
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>\$ 48,360,655</u>

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2018

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF FEBRUARY 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,301,665	\$ 540,607	\$ 9,918,654	\$ 66,551,833
120 General Fund	591,592,488	25,346,835	42,821,324	240,924,051	350,668,437
126 Permanent Improvement Fund	3,339,242	1,137,768	150,804	2,204,600	1,134,642
162 Alternate Dispute Resolution	4,309,551	7,408	16,224	190,364	4,119,187
168 Dallas County Historical Commission	9,192	-	-	500	8,692
195 Major Technology Fund	44,967,763	5,539,087	3,655,325	20,298,478	24,669,285
196 Major Projects	318,314,390	120,939,007	7,326,502	156,298,390	162,016,000
205 Interest & Debt Retirement Fund	41,147,760	-	-	16,891,638	24,256,123
466 Grants	84,678,932	12,481,847	7,192,796	43,681,203	40,997,729
467 HUD Section 8	41,327,218	258,639	2,861,107	14,624,743	26,702,474
468 Charter School Grants	7,082,250	183,940	623,775	3,274,122	3,808,129
470 Law Library Fund	1,243,637	253,949	49,125	619,031	624,606
471 Appellate Judicial System	879,363	-	19,140	88,287	791,076
Total	<u>\$ 1,215,362,273</u>	<u>\$ 167,450,144</u>	<u>\$ 65,256,729</u>	<u>\$ 509,014,061</u>	<u>\$ 706,348,212</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 FIVE MONTHS ENDED FEBRUARY 28, 2018**

Exhibit D

<u>FUND</u>	<u>FY2018 BUDGET</u>	<u>ACTUAL MONTH OF FEBRUARY 2018</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 40,257,075	\$ 2,305,478	\$ 12,780,913	\$ 27,476,162
120 General Fund	523,230,620	49,997,954	426,124,615	97,106,005
126 Permanent Improvement	3,749,361	432,970	3,778,163	(28,802)
162 Alternate Dispute	779,100	65,825	341,561	437,539
168 Historical Commission	-	5	12	(12)
195 Major Technology	36,053,278	4,158,787	36,352,989	(299,711)
196 Major Projects	77,680,874	8,496,127	80,457,318	(2,776,444)
205 Debt Service	36,417,252	16,931,437	32,613,638	3,803,614
466 Projected Federal Grants	75,434,446	5,850,584	39,988,535	35,445,911
467 HUD Section 8	33,748,589	2,906,738	13,864,778	19,883,811
468 Charter School Grants	7,295,366	899,273	3,526,572	3,768,794
470 Law Library	988,516	74,144	402,945	585,571
471 Appellate Judicial	302,153	17,018	260,313	41,840
<b>TOTAL</b>	<u>\$ 835,936,630</u>	<u>\$ 92,136,340</u>	<u>\$ 650,492,353</u>	<u>\$ 185,444,277</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.

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2018

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF FEBRUARY 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ 41,371,226	\$ 362,986,305	\$ (4,163,951)
Licenses, Permits and Registrations	24,850,000	53,024	699,632	24,150,368
Fines and Forfeitures	305,680	424,628	869,202	(563,522)
Use of Money and Property	6,553,383	552,702	2,360,402	4,192,981
Charges for Current Services - General Government	41,009,000	1,705,769	24,860,588	16,148,412
Charges for Current Services - Public Safety	12,370,000	979,132	4,877,498	7,492,502
Charges for Current Services - Judiciary	23,265,510	2,136,807	8,797,352	14,468,158
Reimbursements for Current Services - General Government	626,000	33,261	522,960	103,040
Reimbursements for Current Services - Public Safety	15,607,894	1,511,659	6,005,840	9,602,054
Reimbursements for Current Services - Judicial	6,414,769	376,720	2,724,624	3,690,145
Reimbursements for Current Services - Health	8,197,000	115,635	1,558,668	6,638,332
Intergovernmental - General Government	1,775,000	24,568	487,885	1,287,115
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	-	3,600,000	(3,600,000)
Intergovernmental - Judiciary	1,928,424	123,527	574,424	1,354,000
Intergovernmental - Health and Welfare	393,913	31,800	199,600	194,313
Miscellaneous	3,429,600	414,284	1,708,755	1,720,845
Interfund Transfers	17,057,093	143,213	3,290,882	13,766,211
<b>TOTAL</b>	<b>\$ 523,230,620</b>	<b>\$ 49,997,954</b>	<b>\$ 426,124,615</b>	<b>\$ 97,106,005</b>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2017.

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF FEBRUARY 28, 2018

<b>ASSETS</b>		
Cash and Investments		\$ 263,287,815
Inventories, Stock Room		55,151
Net Receivables - County Taxes		
Net Receivables - Other		
Subtotal Net Receivables	<u>5,784,000 (a)</u>	
	5,784,000	
Due from Other Governmental Units		
Total Receivables	<u>47,763</u>	5,831,763
Prepayments and other assets		
<b>TOTAL ASSETS</b>		<u><u>\$ 269,174,729</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities		
Due to Other Governmental Units	2,314,839 (b)	
	<u>530,049</u>	
<b>TOTAL LIABILITIES</b>		2,844,889
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		
Projects		55,151
General Fund - Encumbrances		164,934,553
Projects - Encumbrances		-
Other - Encumbrances		27,991,294
		<u>8,014,022</u>
 <b>UNRESERVED</b>		
General Fund		
Other Funds		
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>65,334,820</u></u>
		<u><u>\$ 269,174,729</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 FEBRUARY 28, 2018

Exhibit F

FUND	Beginning Balance	Actual Month of February 2018	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ 17,031	\$ 42,575	\$ 59,606
00130 Election Fund-Special	35,988	-	35,988
00170 Return Check Collection	(9,815)	5,005	(4,810)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>538,511</u>	<u>47,580</u>	<u>586,091</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,230,556	77,946	2,308,502
00201 Technology Fund	1,005,047	19,436	1,024,483
00202 Local Government Fund	18,419,758	(244,648)	18,175,109
00203 Local Official Fund	9,196,041	68,938	9,264,980
00204 Record Management Fund	22,915,795	812,130	23,727,924
00500 Payroll	(1,675)	(456)	(2,131)
00538 DA - Check Processing	171,878	1,742	173,620
00547 DA - State Forfeitures/Other	148,009	168	148,178
00704 Unallocated Tax	70,989,855	(56,191,761)	14,798,094
	<u>125,075,265</u>	<u>(55,456,506)</u>	<u>69,618,759</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	394,310	-	394,310
00440 Tax Notes Series 2013	10,914,385	-	10,914,385
00441 Combination Tax and Parking Series 2016	172,863,707	(1,278,839)	171,584,868
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>185,055,686</u>	<u>(1,278,839)</u>	<u>183,776,847</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	29,644	(11,721)	17,923
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>(11,721)</u>	<u>9,306,118</u>
Total Governmental Funds Cash and Investments	<u>\$ 319,987,301</u>	<u>\$ (56,699,486)</u>	<u>\$ 263,287,815</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 FIVE MONTHS ENDED FEBRUARY 28, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF FEBRUARY 2018	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	(42,575)	(43,664)
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>(42,575)</u>	<u>(43,664)</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	53,585	11,817	127,149
00201 Technology Fund	-	-	-
00202 Local Government Fund	2,217,089	763,763	5,317,216
00203 Local Official Fund	851,493	318,455	2,961,035
00204 Record Management Fund	4,891,856	254,467	9,057,156
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	1,500	27,483
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	3,500
00704 Unallocated Tax	-	-	-
	<u>8,014,022</u>	<u>1,350,002</u>	<u>17,493,539</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	-
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	25,522,919	548,004	31,916,030
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>25,591,607</u>	<u>548,004</u>	<u>31,984,717</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	16,304	-	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>-</u>	<u>2,424,470</u>
<b>Subtotal road funds</b>	<u>27,991,294</u>	<u>548,004</u>	<u>34,409,187</u>
<b>Subtotal capital project funds</b>			
<b>Total</b>	<u>\$ 36,005,788</u>	<u>\$ 1,855,431</u>	<u>\$ 51,859,061</u>

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

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2017.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE FIVE MONTHS ENDED FEBRUARY, 2018

Exhibit H

FUND	ACTUAL MONTH OF FEBRUARY 2018	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	5,005	(2,195)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>5,005</u>	<u>(2,195)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00169 Historical Exhibit	-	-
00200 Judicial Fund	89,783	280,082
00201 Technology Fund	19,436	87,791
00202 Local Government Fund	202,487	8,149,136
00203 Local Official Fund	637,773	2,438,280
00204 Record Management Fund	1,061,848	3,671,854
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	3,242	43,567
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	168	584
00704 Unallocated Tax	-	-
	<u>2,014,736</u>	<u>14,671,292</u>
<b>Capital Project Funds (a):</b>		
<b>Permanent Improvement Funds:</b>		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
<b>Road Funds:</b>		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	419,561
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>
<b>Total</b>	<u>\$ 2,019,741</u>	<u>\$ 15,088,658</u>

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

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. This financial statement is subject to change pending adjustments required to finalize the closing of the fiscal year ended September 30, 2017.

**DALLAS COUNTY  
SUMMARY OF COUNTY BONDED INDEBTEDNESS  
AS OF FEBRUARY 28, 2018**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2018	\$ 15,170,000	\$ 4,480,638	\$ 19,650,638
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>\$ 187,435,000</u>	<u>\$ 53,960,938</u>	<u>\$ 241,395,938</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  
SUMMARY OF CASH AND INVESTMENTS  
FIDUCIARY AND AGENCY FUNDS  
AS OF FEBRUARY 28, 2018

Exhibit J

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>FIDUCIARY AND AGENCY FUNDS:</b>			
00128 Adult Probation Fund	\$ 6,623,696	\$ (1,757,186)	\$ 4,866,510
00166 State Report Interest Fund	1,194,595	1,100,429	2,295,024
00501 County Clerk-Special	9,587,548	3,306,651	12,894,200
00502 County Clerk-Trust	19,281,064	78,329	19,359,393
00503 District Clerk-Special	6,808,951	108,103	6,917,053
00504 District Clerk-Trust	25,070,467	1,772,910	26,843,377
00505 Sheriff-Special	291,906	123,236	415,142
00506 County Clerk Special Trust Fund	21,980,360	800,853	22,781,213
00532 Escrow Fund	15,752,161	(133,874)	15,618,287
00537 Youth Village Special Fund	521	0	521
00542 DA - Police Agencies	37,184	42	37,226
00543 Adult Probation-Restitution	2,788,251	115,433	2,903,684
00544 DA - Attorney General	26,957	31	26,987
00545 DA - Unadjudicated-Gambling	58,802	67	58,869
00546 DA - Forfeitures-Narcotics	148,621	(3,056)	145,565
00550 Justice of the Peace 1-1 Special	564,976	3,116	568,093
00551 Justice of the Peace 1-2 Special	151,321	(1,397)	149,924
00553 Justice of the Peace 3-3 Special	68,725	(327)	68,399
00554 Justice of the Peace 2-1 Special	404,431	57	404,488
00555 Justice of the Peace 2-2 Special	74,531	(2,219)	72,311
00556 Justice of the Peace 3-1 Special	29,025	(6,869)	22,155
00557 Justice of the Peace 3-2 Special	160,555	(667)	159,888
00559 Justice of the Peace 4-1 Special	48,853	919	49,772
00560 Justice of the Peace 4-2 Special	4,051	(1,098)	2,954
00562 Justice of the Peace 5-2 Special	23,652	978	24,630
00570 Dallas County Housing Fin.	269,628	3,792	273,420
00571 Dallas County Housing Fin.	63,867	73	63,940
00580 Constable 1 Special Fund No. 580	978,478	1,114	979,591
00581 Constable 2 Special Fund No. 581	47,489	2,741	50,231
00582 Constable 3 Special Fund No. 582	2,924	-	2,924
00584 Constable 4 Special Fund No. 584	26,000	6,508	32,508
00586 Constable 5 Special Fund No. 586	17,466	1,699	19,165
00670 Credit Card BOA Charge Back	35,789	(2,951)	32,838
00802 Child Support Holding Fund	61	-	61
00807 District Attorney Check Collection	145,378	(145,378)	-
00808 Child Support Clearing	518,651	(518,651)	-
	11,980	(11,980)	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 113,298,914</u>	<u>\$ 4,841,428</u>	<u>\$ 118,140,341</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.