



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

April 13, 2018

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

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

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

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

Darryl D. Thomas
County Auditor

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**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF MARCH 31, 2018**

ASSETS

Cash and Investments		\$ 702,559,193
Inventories, Stock Room		2,198,248
Net Receivables - County Taxes	12,290,431	
Net Receivables - Other	<u>10,010,000 (a)</u>	
Subtotal Net Receivables	22,300,431	
Due from Other Governmental Units	<u>4,074,277</u>	
Total Receivables		26,374,708
Prepayments and other assets		<u>1,614,963</u>
TOTAL ASSETS		<u><u>\$ 732,747,112</u></u>

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	14,741,723 (b)	
Due to Other Governmental Units	<u>30,776,836</u>	
TOTAL LIABILITIES		45,518,559

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		3,813,211
Projects		207,077,001
General Fund - Encumbrances		23,567,251
Projects - Encumbrances		147,382,099
Other - Encumbrances		14,696,188

UNRESERVED

General Fund		220,029,614
Other Funds		<u>70,663,189</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 732,747,112</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, 2017.

(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 MARCH 31, 2018

Exhibit A

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 267,905,401	\$ (30,936,761)	\$ 236,968,640
00196 Major Projects	363,200,509	(1,949,849)	361,250,660
00205 Interest & Debt Retirement Fund	20,700,562	4,297,812	24,998,374
00466 Projected Federal Grants	13,382,867	1,153,400	14,536,267
	<u>665,189,340</u>	<u>(27,435,399)</u>	<u>637,753,941</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	24,711,655	32,117	24,743,771
00126 Permanent Improvement Fund	3,615,056	(254,851)	3,360,205
00162 Alternate Dispute Resolution	3,689,323	36,794	3,726,116
00168 Dallas County Historical Commission	8,900	(545)	8,355
00195 Major Technology Fund	29,426,459	(4,203,544)	25,222,915
00467 HUD Section 8	3,278,478	162,918	3,441,396
00468 Charter School Grants	3,085,248	461	3,085,709
00470 Law Library Fund	390,100	27,383	417,483
00471 Appellate Judicial System	795,805	3,495	799,300
	<u>69,001,024</u>	<u>(4,195,772)</u>	<u>64,805,252</u>
Total Governmental Funds Cash and Investments	<u>\$ 734,190,364</u>	<u>\$ (31,631,171)</u>	<u>\$ 702,559,193</u>

(a) 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 SIX MONTHS ENDED MARCH 31, 2018**

Exhibit B
Page 1 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 588,371	\$ 1,020	\$ 271,118	\$ 316,234
1011 Truancy Courts	944,874	13,216	486,282	445,375
1020 GG-Commissioners Court Administrator	1,845,723	22,171	923,190	900,362
1021 GG-Operation Services-Engineering	1,723,251	266,154	675,300	781,797
1022 GG-Operation Services- Facilities	17,305,925	3,611,193	7,813,566	5,881,166
1023 GG-Operation Services- Comm/Central Svcs	883,618	174,760	423,113	285,745
1024 GG-Operations Services-Records Mgt	887,647	38,993	368,322	480,331
1027 GG-Operations-Auto Service Center	3,084,611	1,445,112	1,051,967	587,532
1035 GG- Tax Assessor/Collector	15,134,285	210,946	7,326,927	7,596,412
1040 Human Resource/Civil Service	5,375,727	137,399	1,409,093	3,829,236
1050 GG-County Treasurer	1,358,850	25,910	639,803	693,138
1060 Office of Budget and Evaluation	654,791	1,899	263,942	388,949
1070 GG-County Auditor	8,385,566	21,361	3,655,048	4,709,158
1080 GG-Purchasing	1,372,213	18,425	531,585	822,204
1210 Elections	6,743,434	455,986	3,579,779	2,707,669
Subtotal General Government	66,288,886	6,444,544	29,419,035	30,425,307
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	455,300	4,155	187,510	263,635
2060 Veterans Service	369,803	1,929	170,997	196,877
Subtotal Community Services	825,103	6,084	358,507	460,512
Law Enforcement				
3110 Executive	1,395,421	9,900	697,983	687,538
3113 Internal Affairs	1,017,124	2,494	509,284	505,346
3121 General Services	1,113,617	244	589,208	524,165
3122 Personnel	1,087,481	50,896	477,701	558,883
3123 Training	1,137,690	104,910	597,108	435,673
3124 Communications	2,230,981	6,190	938,146	1,286,646
3125 Fiscal	2,935,352	177,761	1,212,943	1,544,648
3126 Photo Lab	229,175	8,216	102,184	118,776
3128 Bonds	2,538,726	7,795	1,182,510	1,348,422
3129 Bailiff	10,026,504	4,049	5,603,355	4,419,101
3130 Warrants	5,167,676	19,513	2,639,124	2,509,039
3131 Fugitive Transportation	1,933,436	1,568	1,100,866	831,003
3132 Civil	399,148	5,607	191,963	201,578
3134 Criminal Investigation	2,673,242	35,600	1,421,607	1,216,035
3136 FLEET	244,722	-	111,839	132,883
3137 Freeway Management Program	11,854,306	74,799	6,313,969	5,465,539
3140 Detention Services	1,140,972	4,652	497,151	639,170
3141 North Tower	27,647,489	38,632	13,950,191	13,658,667
3142 West Tower	14,747,011	28,753	7,639,900	7,078,358
3147 Central Intake	13,209,370	48,775	6,503,324	6,657,271
3148 South Tower	21,612,749	16,106	11,046,882	10,549,761
3150 Classification and Release	10,632,446	27,497	5,619,819	4,985,131
3152 Central Kitchen	8,678,355	905,516	3,867,346	3,905,493
3153 Central Laundry	1,683,634	-	784,461	899,173
3154 Inmate Transport	11,050,232	1,273	5,784,081	5,264,877
3155 Jail Medical	10,664,613	16,125	5,493,698	5,154,789
Subtotal Sheriff	167,051,473	1,596,869	84,876,641	80,577,963
3210 Constable Precinct #1	2,331,190	13,881	1,123,412	1,193,897
3220 Constable Precinct #2	1,701,275	9,984	784,582	906,709
3230 Constable Precinct #3	2,041,850	10,387	921,080	1,110,383
3240 Constable Precinct #4	2,900,299	12,676	1,251,923	1,635,701
3250 Constable Precinct #5	1,721,779	8,400	904,460	808,919
Subtotal Constable	10,696,393	55,328	4,985,457	5,655,608
3311 Crime Lab	7,451,107	466,399	2,911,966	4,072,742
3312 Medical Examiner	8,328,996	666,905	4,066,227	3,595,864
3313 Breath Alcohol Program	287,304	18	133,217	154,069
Subtotal Institute of Forensic Sciences	16,067,406	1,133,321	7,111,411	7,822,674

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2018**

**Exhibit B
Page 2 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	1,090,987	407,846	576,747	106,395
3330 Public Service Program	1,367,317	41,039	564,613	761,665
3343 Unincorporated Area Services	443,099	5,094	199,584	238,421
Subtotal Law Enforcement	<u>196,716,675</u>	<u>3,239,498</u>	<u>98,314,452</u>	<u>95,162,726</u>
Justice Administration				
3340 Building Security	5,121,800	651,022	1,982,829	2,487,949
3341 Emergency Management	529,421	12,004	257,513	259,903
3342 Fire Marshal	1,401,568	372,393	577,210	451,965
4011 District Attorney	49,819,025	537,221	24,003,121	25,278,684
4013 Drug Court Program	453,089	979	209,171	242,939
4014 Jail Diversion	657,570	10,343	416,970	230,257
4015 Divert Court Department	469,904	102,200	153,044	214,660
4020 District Clerk	15,650,531	72,011	6,740,858	8,837,662
4031 County Clerk	11,407,626	139,280	5,176,282	6,092,065
4032 County Clerk-Collections	1,108,995	20,919	499,328	588,748
4033 Truancy Courts Clerks	894,431	-	487,325	407,106
4040 Public Defender	14,300,063	113,779	6,658,853	7,527,431
4051 District Court Administration	206,043	852	96,254	108,937
4056 Domestic Relations Office Administration	2,993,095	19,097	1,315,956	1,658,042
4060 Jury Service	2,209,452	33,218	1,115,292	1,060,942
4065 Grand Jury Service	226,000	-	85,604	140,396
4071 5th Court of Appeals	150,123	-	68,968	81,155
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	8,241,350	148,424	236,019	7,856,906
4110 14th Civil District Court	284,718	2,378	130,923	151,417
4115 44th Civil District Court	288,079	3,335	135,163	149,581
4120 68th Civil District Court	250,291	1,960	116,375	131,956
4125 95th Civil District Court	276,772	2,853	133,212	140,707
4130 101st Civil District Court	256,092	15,788	103,079	137,226
4135 116th Civil District Court	304,140	1,285	117,609	185,247
4140 134th Civil District Court	336,510	2,727	137,332	196,450
4145 160th Civil District Court	283,181	3,162	133,326	146,693
4150 162nd Civil District Court	277,275	2,928	127,113	147,234
4155 191st Civil District Court	288,541	2,720	122,011	163,810
4160 192nd Civil District Court	285,649	2,867	131,101	151,681
4165 193rd Civil District Court	288,483	2,971	128,600	156,913
4170 298th Civil District Court	279,688	1,812	131,531	146,345
4175 Civil District Masters	341,523	1,935	156,550	183,038
4180 Civil Tax Court	355,428	722	170,666	184,040
4210 254th Family Court	598,953	9,803	332,474	256,676
4215 255th Family Court	614,325	6,938	345,551	261,836
4220 256th Family Court	561,736	5,648	287,443	268,645
4225 301st Family Court	680,429	4,955	309,553	365,921
4230 302nd Family Court	636,676	6,015	341,504	289,156
4235 303rd Family Court	609,818	3,709	350,591	255,518
4240 330th Family Court	658,368	3,116	325,198	330,054
4250 IV-D Court	302,862	22,064	188,852	91,946
4310 304th Juvenile Court	1,874,816	62,399	1,545,321	267,095
4320 305th Juvenile Court	1,987,183	51,610	1,611,441	324,132
4401 Criminal District Court #1	905,651	35,697	692,434	177,520
4402 Criminal District Court #2	780,484	59,075	524,418	196,991
4403 Criminal District Court #3	744,159	33,784	467,551	242,824
4404 Criminal District Court #4	673,547	31,283	425,062	217,202
4405 Criminal District Court #5	877,998	31,718	647,428	198,853
4406 Criminal District Court #6	729,234	3,219	538,134	187,881
4407 Criminal District Court #7	685,678	17,813	530,363	137,502
4410 194th Criminal District Court	820,086	35,843	605,284	178,958
4415 195th Criminal District Court	745,968	18,619	548,026	179,324
4420 203rd Criminal District Court	751,259	20,978	560,490	169,791
4425 204th Criminal District Court	814,483	16,655	652,380	145,447
4430 265th Criminal District Court	655,703	49,837	442,418	163,448
4435 282nd Criminal District Court	632,873	30,045	455,340	147,488
4440 283rd Criminal District Court	821,701	37,049	512,804	271,849

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2018**

**Exhibit B
Page 3 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	712,672	19,608	554,701	138,363
4450 292nd Criminal District Court	868,553	35,760	733,596	99,197
4455 363rd Criminal District Court	668,016	30,152	510,261	127,603
4460 Criminal District Magistrates	1,544,408	1,621	861,945	680,842
4461 Pretrial Release	1,614,452	165,639	728,955	719,858
4465 Staff Attorneys	632,891	15,826	245,405	371,660
4470 Criminal District Court Manager	364,841	2,718	219,495	142,628
4501 County Court at Law #1	443,768	2,523	200,930	240,315
4502 County Court at Law #2	679,818	1,038	187,738	491,042
4503 County Court at Law #3	449,905	2,009	210,924	236,972
4504 County Court at Law #4	495,735	838	211,794	283,103
4505 County Court at Law #5	476,121	4,073	211,097	260,952
4601 County Criminal Court #1	541,094	3,548	267,947	269,599
4602 County Criminal Court #2	612,663	5,909	355,008	251,746
4603 County Criminal Court #3	493,076	4,556	247,971	240,550
4604 County Criminal Court #4	716,348	3,650	423,964	288,734
4605 County Criminal Court #5	619,151	5,187	361,635	252,329
4606 County Criminal Court #6	598,830	4,105	314,674	280,051
4607 County Criminal Court #7	562,413	7,742	277,400	277,271
4608 County Criminal Court #8	589,192	9,495	311,971	267,725
4609 County Criminal Court #9	602,677	6,131	330,941	265,605
4610 County Criminal Court #10	538,354	7,901	281,564	248,889
4611 County Criminal Court #11	505,508	7,668	298,625	199,216
4615 County Criminal Court of Appeals	398,139	1,691	151,213	245,236
4616 County Criminal Court of Appeals #2	613,847	6,611	326,065	281,171
4617 County Criminal Court - Magistrate	471	293	178	-
4620 County Criminal Court Manager	263,210	9,476	126,505	127,228
4701 Probate Court #1	732,421	6,621	334,234	391,566
4702 Probate Court #2	816,100	10,370	387,227	418,503
4703 Probate Court #3	1,305,902	14,963	651,926	639,013
4704 Investigators/Court Visitor Program	982,043	153,589	484,042	344,413
4705 Probate Associates	353,229	4,132	166,761	182,337
4811 J.P- 1-1	1,069,435	17,849	491,764	559,822
4812 J.P- 1-2	695,684	17,214	308,918	369,552
4821 J.P- 2-1	652,565	11,390	301,522	339,653
4822 J.P- 2-2	678,201	4,259	328,042	345,900
4831 J.P- 3-1	863,104	4,399	385,076	473,629
4832 J.P- 3-2	785,775	6,804	344,719	434,253
4841 J.P- 4-1	707,782	8,208	336,694	362,881
4842 J P 4-2	627,671	7,854	275,314	344,502
4851 J.P- 5-1	642,211	5,978	296,813	339,420
4852 J.P- 5-2	804,594	11,695	349,572	443,327
Subtotal Justice Administration	167,887,259	3,532,146	79,854,311	84,500,801
Health and Social Services				
1110 Employee Health Clinic	498,444	19,045	222,701	256,698
2070 Welfare Assistance	3,132,141	225,174	1,509,834	1,397,133
5110 Juvenile Administration	21,655,934	2,781,785	8,727,047	10,147,101
5114 Juvenile-Detention Center	14,076,695	44,706	7,773,362	6,258,627
5115 Juvenile-Emergency Shelter	2,173,985	3,358	1,277,535	893,092
5116 Juvenile-Letot Center	3,129,663	9,574	1,700,876	1,419,213
5117 Juvenile-Youth Village	3,753,499	15,705	1,976,557	1,761,237
5118 Juvenile-Medlock Center	4,759,280	11,899	2,177,181	2,570,200
5119 Juvenile-Letot Residential Treatment Center	2,067,798	14,289	634,496	1,419,013
5210 Health Administration	1,435,099	28,654	711,872	694,573
5211 Environmental Health	1,665,115	429,284	405,453	830,377
5212 Public Health Lab	2,369,956	385,451	1,051,233	933,272
5213 Preventive Health	3,241,445	388,333	914,065	1,939,047
5214 Communicable Disease Control	673,710	30,183	199,005	444,522
5215 STD Clinic	1,768,039	142,031	651,968	974,040
5216 TB Clinic	2,261,282	104,474	857,921	1,298,888
5310 Budget Office Community Contracts	11,923,719	1,783,355	7,429,136	2,711,228
5330 CPS Program	4,372,656	2,579,713	1,712,209	80,734
Subtotal Health and Social Services	84,958,460	8,997,012	39,932,452	36,028,995

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2018

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	288,568	12,795	171,352	104,421
9910 Countywide Appropriations	14,646,035	1,335,172	5,070,772	8,240,091
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	2,218,663	-	-	2,218,663
Subtotal Other Operating	<u>26,602,911</u>	<u>1,347,966</u>	<u>10,591,770</u>	<u>14,663,175</u>
9950 Emergency Reserves	48,313,194 (a)	-	-	48,313,194
Grand Total	<u>\$ 591,592,488</u>	<u>\$ 23,567,251</u>	<u>\$ 258,470,527</u>	<u>\$ 309,554,711</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	<u>58,301,000.00 (a)</u>
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) Following is a reconciliation of the Initial LAB FY 18 General Fund Reserves Budget of \$58,301,000 to the current balance of \$48,313,194:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Miscellaneous net transfers to various departments	(1,613,441)
Budgeted Amount Expenditure budget exceeds Revenue Budget	
General Fund Revenue Budget	523,230,620
General Fund Expenditure Budget	<u>(526,255,340)</u>
	(3,024,720)
	<u>\$ 48,313,194</u>

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE SIX MONTHS ENDED MARCH 31, 2018

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF MARCH 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,248,561	\$ 6,204,692	\$ 16,070,242	\$ 60,400,245
120 General Fund	591,592,488	23,567,251	42,893,311	282,037,778	309,554,711
126 Permanent Improvement Fund	3,339,242	1,312,960	319,892	2,699,683	639,558
162 Alternate Dispute Resolution	4,309,551	9,626	40,326	232,908	4,076,643
168 Dallas County Historical Commission	9,192	-	550	1,050	8,142
195 Major Technology Fund	44,967,763	6,254,777	4,807,680	25,821,849	19,145,914
196 Major Projects	318,317,390	141,127,321	4,604,811	181,091,515	137,225,875
205 Interest & Debt Retirement Fund	41,147,760	-	-	16,891,638	24,256,123
466 Grants	84,571,415	11,465,461	5,280,365	47,945,183	36,626,232
467 HUD Section 8	41,327,218	251,045	2,791,874	17,409,024	23,918,194
468 Charter School Grants	6,864,135	165,763	572,370	3,828,314	3,035,821
470 Law Library Fund	1,243,637	242,772	60,630	668,485	575,152
471 Appellate Judicial System	879,363	-	17,465	105,752	773,611
Total	<u>\$ 1,215,039,641</u>	<u>\$ 185,645,538</u>	<u>\$ 67,593,965</u>	<u>\$ 594,803,421</u>	<u>\$ 620,236,220</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY17.

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE SIX MONTHS ENDED MARCH 31, 2018**

Exhibit D

FUND	FY2018 BUDGET	ACTUAL MONTH OF MARCH 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 40,257,075	\$ 5,091,041	\$ 17,871,953	\$ 22,385,122
120 General Fund	523,230,620	12,672,999	438,797,614	84,433,006
126 Permanent Improvement	3,749,361	38,711	3,816,874	(67,513)
162 Alternate Dispute	779,100	77,028	418,589	360,511
168 Historical Commission	-	5	18	(18)
195 Major Technology	36,053,278	364,202	36,717,191	(663,913)
196 Major Projects	77,680,874	4,927,662	85,384,980	(7,704,106)
205 Debt Service	36,417,252	4,297,107	36,910,745	(493,493)
466 Projected Federal Grants	75,434,446	7,690,074	47,678,609	27,755,837
467 HUD Section 8	33,748,589	2,953,192	16,817,969	16,930,620
468 Charter School Grants	7,295,366	578,410	4,104,982	3,190,384
470 Law Library	988,516	87,911	490,856	497,660
471 Appellate Judicial	302,153	20,955	281,268	20,885
TOTAL	\$ 835,936,630	\$ 38,799,296	\$ 689,291,649	\$ 146,644,981

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE SIX MONTHS ENDED MARCH 31, 2018

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF MARCH 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ 3,402,607	\$ 366,388,912	\$ (7,566,558) (a)
Licenses, Permits and Registrations	24,850,000	39,672	739,304	24,110,696
Fines and Forfeitures	305,680	538,910	1,408,112	(1,102,432)
Use of Money and Property	6,553,383	668,578	3,028,980	3,524,403
Charges for Current Services - General Government	41,009,000	986,747	25,847,335	15,161,665
Charges for Current Services - Public Safety	12,370,000	999,294	5,876,792	6,493,208
Charges for Current Services - Judiciary	23,265,510	1,998,472	10,795,824	12,469,686
Reimbursements for Current Services - General Government	626,000	55,806	578,765	47,235
Reimbursements for Current Services - Public Safety	15,607,894	1,424,887	7,430,727	8,177,167
Reimbursements for Current Services - Judicial	6,414,769	513,330	3,237,954	3,176,815
Reimbursements for Current Services - Health	8,197,000	137,249	1,695,916	6,501,084
Intergovernmental - General Government	1,775,000	89,033	576,918	1,198,082
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	-	3,600,000	(3,600,000)
Intergovernmental - Judiciary	1,928,424	117,028	691,452	1,236,972
Intergovernmental - Health and Welfare	393,913	218,023	417,623	(23,710)
Miscellaneous	3,429,600	330,907	2,039,662	1,389,938
Interfund Transfers	17,057,093	1,152,457	4,443,338	12,613,755
TOTAL	<u>\$ 523,230,620</u>	<u>\$ 12,672,999</u>	<u>\$ 438,797,614</u>	<u>\$ 84,433,006</u>

(a) In April 2018, total TIF payments are expected to be \$12,239,000. Amount expected to be allocated to the General Fund \$ 8,716,000 .

**DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF MARCH 31, 2018**

ASSETS

Cash and Investments		\$ 263,985,424
Inventories, Stock Room		55,151
Net Receivables - County Taxes	-	
Net Receivables - Other	7,641,000 (a)	
Subtotal Net Receivables	7,641,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	7,688,763
Prepayments and other assets		-
TOTAL ASSETS		\$ 271,729,337

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	4,883,169 (b)	
Due to Other Governmental Units	530,049	
TOTAL LIABILITIES		5,413,218

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		55,151
Projects		150,396,549
General Fund - Encumbrances		-
Projects - Encumbrances		39,212,857
Other - Encumbrances		7,348,447

UNRESERVED

General Fund		-
Other Funds		69,303,116
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 271,729,337

(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.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF MARCH 31, 2018

Exhibit F

FUND	Beginning Balance	Actual Month of March 2018	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ 59,606	\$ (68,347)	\$ (8,741)
00130 Election Fund-Special	35,988	4,169	40,157
00170 Return Check Collection	(4,810)	(1,289)	(6,099)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139
00210 DS Arbitrage Rebate	168	-	168
	<u>586,091</u>	<u>(65,467)</u>	<u>520,624</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	2,308,502	22,912	2,331,414
00201 Technology Fund	1,024,483	22,096	1,046,579
00202 Local Government Fund	18,175,109	(825,306)	17,349,803
00203 Local Official Fund	9,264,980	246,979	9,511,959
00204 Record Management Fund	23,727,924	538,281	24,266,205
00500 Payroll	(2,131)	10,423	8,292
00538 DA - Check Processing	173,620	4,604	178,225
00547 DA - State Forfeitures/Other	148,178	159	148,336
00704 Unallocated Tax	14,798,094	2,780,826	17,578,920
	<u>69,618,759</u>	<u>2,800,974</u>	<u>72,419,733</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	171,584,868	(2,037,899)	169,546,969
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>183,776,847</u>	<u>(2,037,899)</u>	<u>181,738,948</u>
Road Funds:			
00414 1995 Road Bond Fund	17,923	-	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>9,306,118</u>	<u>-</u>	<u>9,306,118</u>
Total Governmental Funds Cash and Investments	<u>\$ 263,287,815</u>	<u>\$ 697,608</u>	<u>\$ 263,985,424</u>

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

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE SIX MONTHS ENDED MARCH 31, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF MARCH 2018	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	68,347	24,683
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>68,347</u>	<u>24,683</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	46,785	19,345	139,695
00201 Technology Fund	-	-	-
00202 Local Government Fund	1,603,319	812,836	5,516,281
00203 Local Official Fund	1,215,989	386,683	3,712,214
00204 Record Management Fund	4,482,354	375,745	9,023,399
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	213	27,696
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	3,500
00704 Unallocated Tax	-	-	-
	<u>7,348,447</u>	<u>1,594,823</u>	<u>18,422,786</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	34,490,762	2,988,870	43,872,742
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>34,559,449</u>	<u>2,988,870</u>	<u>43,941,429</u>
Road Funds:			
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	4,630,721	327,571	4,958,292
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>4,653,408</u>	<u>327,571</u>	<u>5,005,762</u>
Subtotal capital project funds	<u>39,212,857</u>	<u>3,316,441</u>	<u>48,947,191</u>
Total	<u>\$ 46,561,776</u>	<u>\$ 4,979,611</u>	<u>\$ 67,394,660</u>

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

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE SIX MONTHS ENDED MARCH 31, 2018

Exhibit H

FUND	ACTUAL MONTH OF MARCH 2018	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(1,289)	(3,484)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(1,289)</u>	<u>(3,484)</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00169 Historical Exhibit	-	-
00200 Judicial Fund	42,218	322,299
00201 Technology Fund	22,096	109,887
00202 Local Government Fund	224,439	8,373,574
00203 Local Official Fund	555,838	2,994,118
00204 Record Management Fund	717,715	4,389,569
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	4,817	48,384
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	159	742
00704 Unallocated Tax	-	-
	<u>1,567,281</u>	<u>16,238,574</u>
Capital Project Funds (a):		
Permanent Improvement Funds:		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
Road Funds:		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	419,561
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>419,561</u>
Total	<u>\$ 1,565,992</u>	<u>\$ 16,654,650</u>

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

**DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF MARCH 31, 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>

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 FEBRUARY 28, 2018

Exhibit J

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
FIDUCIARY AND AGENCY FUNDS:			
00128 Adult Probation Fund	\$ 4,866,510	\$ 5,089,371	\$ 9,955,881
00166 State Report Interest Fund	2,295,024	1,141,744	3,436,768
00501 County Clerk-Special	12,894,200	(3,202,479)	9,691,721
00502 County Clerk-Trust	19,359,393	95,905	19,455,298
00503 District Clerk-Special	6,917,053	240,454	7,157,507
00504 District Clerk-Trust	26,843,377	1,235,829	28,079,206
00505 Sheriff-Special	415,142	(27,334)	387,808
00506 County Clerk Special Trust Fund	22,781,213	(869,497)	21,911,716
00532 Escrow Fund	15,618,287	1,563,991	17,182,278
00537 Youth Village Special Fund	521	-	521
00542 DA - Police Agencies	37,226	40	37,266
00543 Adult Probation-Restitution	2,903,684	132,839	3,036,522
00544 DA - Attorney General	26,987	29	27,016
00545 DA - Unadjudicated-Gambling	58,869	63	58,932
00546 DA - Forfeitures-Narcotics	145,565	(28,990)	116,575
00550 Justice of the Peace 1-1 Special	568,093	(3,772)	564,321
00551 Justice of the Peace 1-2 Special	149,924	3,308	153,232
00553 Justice of the Peace 3-3 Special	68,399	364	68,763
00554 Justice of the Peace 2-1 Special	404,488	1,208	405,696
00555 Justice of the Peace 2-2 Special	72,311	1,820	74,131
00556 Justice of the Peace 3-1 Special	22,155	18,838	40,994
00557 Justice of the Peace 3-2 Special	159,888	(195)	159,693
00559 Justice of the Peace 4-1 Special	49,772	112	49,883
00560 Justice of the Peace 4-2 Special	2,954	5,968	8,921
00561 Justice of the Peace 5-1 Special	24,630	(58)	24,572
00562 Justice of the Peace 5-2 Special	273,420	318	273,738
00570 Dallas County Housing Fin.	63,940	68	64,008
00571 Dallas County Housing Fin.	979,591	1,049	980,640
00580 Constable 1 Special Fund No. 580	50,231	(3,244)	46,987
00581 Constable 2 Special Fund No. 581	2,924	-	2,924
00582 Constable 3 Special Fund No. 582	32,508	(26,201)	6,307
00584 Constable 4 Special Fund No. 584	19,165	(3,949)	15,216
00586 Constable 5 Special Fund No. 586	32,838	-	32,838
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	145,378	-	145,378
00807 District Attorney Check Collection	518,651	-	518,651
00808 Child Support Clearing	11,980	101,870	113,850
Total Fiduciary and Agency Cash and Investments	<u>\$ 118,816,351</u>	<u>\$ 5,469,470</u>	<u>\$ 124,285,821</u>

(a) Beginning Balances may not agree with prior months ending balances resulting from adjustments required to close the fiscal year ended September 30, 2017.