



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

May 19, 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 April 30, 2018</i></b>	
Summary of Cash and Investments: Budgeted Funds as of April 30, 2018	A
General Fund: Funds Available Analysis for the seven months ended April 30, 2018	B
Appropriations: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2018	C
Revenue: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2018	D
Revenue: Budget/Actual: General Fund for the seven months ended April 30, 2018	E
<b><i>Balance Sheet: Funds Not Budgeted as of April 30, 2018</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of April 30, 2018	F
Appropriations: Funds Not Budgeted for the seven months ended April 30, 2018	G
Revenue: Funds Not Budgeted for the seven months ended April 30, 2018	H
<b><i>Summary of County Bonded Indebtedness as of April 30, 2018</i></b>	
	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of April 30, 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

cc: County Treasurer 



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DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF APRIL 30, 2018

<b>ASSETS</b>		
Cash and Investments		\$ 677,369,410
Inventories, Stock Room		2,179,312
Net Receivables - County Taxes	9,678,022	
Net Receivables - Other	<u>10,010,000 (a)</u>	
Subtotal Net Receivables	19,688,022	
Due from Other Governmental Units	<u>6,369,141</u>	
Total Receivables		26,057,163
Prepayments and other assets		1,109,708
<b>TOTAL ASSETS</b>		<u><u>\$ 706,715,592</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	20,969,230 (b)	
Due to Other Governmental Units	<u>30,052,695</u>	
<b>TOTAL LIABILITIES</b>		51,021,925
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		3,289,020
Projects		194,709,932
General Fund - Encumbrances		23,036,894
Projects - Encumbrances		148,321,191
Other - Encumbrances		13,558,248
<b>UNRESERVED</b>		
General Fund		200,920,015
Other Funds		71,858,368
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 706,715,592</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 APRIL 30, 2018

Exhibit A

FUND	BEGINNING BALANCE	ACTUAL MONTH OF APRIL 2018	ENDING BALANCE
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 236,968,640	\$ (15,924,592)	\$ 221,044,049
00196 Major Projects	361,250,660	(9,191,053)	352,059,606
00205 Interest & Debt Retirement Fund	24,998,374	607,359	25,605,734
00466 Projected Federal Grants	14,536,267	(856,112)	13,680,154
	<u>637,753,941</u>	<u>(25,364,398)</u>	<u>612,389,543</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	24,743,771	3,219,445	27,963,216
00126 Permanent Improvement Fund	3,360,205	(275,706)	3,084,499
00162 Alternate Dispute Resolution	3,726,116	67,747	3,793,863
00168 Dallas County Historical Commission	8,355	6	8,361
00195 Major Technology Fund	25,222,915	(3,000,733)	22,222,183
00467 HUD Section 8	3,441,396	(79,329)	3,362,067
00468 Charter School Grants	3,085,709	202,232	3,287,941
00470 Law Library Fund	417,483	37,984	455,467
00471 Appellate Judicial System	799,300	2,970	802,270
	<u>64,805,252</u>	<u>174,615</u>	<u>64,979,867</u>
Total Governmental Funds Cash and Investments	<u>\$ 702,559,193</u>	<u>\$ (25,189,783)</u>	<u>\$ 677,369,410</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 SEVEN MONTHS ENDED APRIL 30, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
<b>General Government</b>				
1010 GG-County Judge	\$ 588,371	\$ 1,014	\$ 315,736	\$ 271,621
1011 Truancy Courts	972,776	22,022	553,338	397,416
1020 GG-Commissioners Court Administrator	1,845,723	20,632	1,082,295	742,797
1021 GG-Operation Services-Engineering	1,723,251	308,766	737,787	676,698
1022 GG-Operation Services- Facilities	17,405,925	3,397,151	9,145,253	4,863,522
1023 GG-Operation Services- Comm/Central Svcs	1,030,518	132,470	505,528	392,519
1024 GG-Operations Services-Records Mgt	887,647	31,138	432,208	424,301
1027 GG-Operations-Auto Service Center	3,084,611	957,702	1,654,834	472,075
1035 GG- Tax Assessor/Collector	15,168,121	185,562	8,495,406	6,487,153
1040 Human Resource/Civil Service	5,375,727	153,142	1,580,322	3,642,263
1050 GG-County Treasurer	1,358,850	23,210	741,879	593,761
1060 Office of Budget and Evaluation	654,791	1,899	307,886	345,005
1070 GG-County Auditor	8,387,212	20,343	4,249,501	4,117,368
1080 GG-Purchasing	1,372,213	18,136	623,352	730,725
1210 Elections	6,743,434	450,704	3,953,161	2,339,569
<b>Subtotal General Government</b>	<b>66,599,170</b>	<b>5,723,893</b>	<b>34,425,102</b>	<b>26,450,176</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	455,300	3,529	218,324	233,448
2060 Veterans Service	378,381	2,015	203,183	173,183
<b>Subtotal Community Services</b>	<b>833,681</b>	<b>5,544</b>	<b>421,507</b>	<b>406,631</b>
<b>Law Enforcement</b>				
3110 Executive	1,395,421	13,587	809,062	572,772
3113 Internal Affairs	1,017,624	1,997	595,330	420,296
3121 General Services	1,113,617	206	680,916	432,495
3122 Personnel	1,087,481	43,517	557,035	486,928
3123 Training	1,137,690	56,767	714,370	366,552
3124 Communications	2,230,981	6,135	1,074,374	1,150,471
3125 Fiscal	2,935,352	242,753	1,400,354	1,292,246
3126 Photo Lab	240,315	18,357	125,669	96,289
3128 Bonds	2,542,966	9,768	1,386,216	1,146,982
3129 Bailiff	10,027,004	4,001	6,564,738	3,458,266
3130 Warrants	5,167,676	9,411	3,073,127	2,085,139
3131 Fugitive Transportation	1,933,436	549	1,294,952	637,936
3132 Civil	400,698	8,764	225,891	166,043
3134 Criminal Investigation	2,680,637	40,449	1,647,598	992,591
3136 FLEET	244,722	-	127,933	116,789
3137 Freeway Management Program	11,865,726	96,650	7,308,902	4,460,174
3140 Detention Services	1,162,812	4,198	606,375	552,239
3141 North Tower	27,647,489	31,171	16,112,272	11,504,047
3142 West Tower	14,747,011	20,908	8,823,950	5,902,153
3147 Central Intake	13,209,370	48,775	7,552,640	5,607,955
3148 South Tower	21,612,749	6,340	12,820,899	8,785,509
3150 Classification and Release	10,632,446	24,715	6,522,093	4,085,637
3152 Central Kitchen	8,638,505	1,144,266	4,379,337	3,114,903
3153 Central Laundry	1,683,634	-	911,366	772,268
3154 Inmate Transport	11,050,232	1,177	6,719,684	4,329,371
3155 Jail Medical	10,664,613	17,049	6,367,510	4,280,054
<b>Subtotal Sheriff</b>	<b>167,070,208</b>	<b>1,851,509</b>	<b>98,402,595</b>	<b>66,816,104</b>
3210 Constable Precinct #1	2,331,190	11,689	1,305,990	1,013,511
3220 Constable Precinct #2	1,701,275	8,946	934,400	757,930
3230 Constable Precinct #3	2,041,850	9,813	1,075,213	956,824
3240 Constable Precinct #4	2,900,299	11,877	1,459,714	1,428,708
3250 Constable Precinct #5	1,721,779	8,011	1,043,616	670,152
<b>Subtotal Constable</b>	<b>10,696,393</b>	<b>50,335</b>	<b>5,818,933</b>	<b>4,827,125</b>
3311 Crime Lab	7,451,107	397,246	3,582,940	3,470,920
3312 Medical Examiner	8,329,376	575,025	4,679,671	3,074,680
3313 Breath Alcohol Program	287,304	18	155,378	131,908
<b>Subtotal Institute of Forensic Sciences</b>	<b>16,067,786</b>	<b>972,289</b>	<b>8,417,990</b>	<b>6,677,507</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,090,987	324,398	700,146	66,443
3330 Public Service Program	1,367,317	29,137	669,111	669,069
3343 Unincorporated Area Services	447,662	5,003	235,089	207,570
<b>Subtotal Law Enforcement</b>	<u>196,740,353</u>	<u>3,232,672</u>	<u>114,243,863</u>	<u>79,263,818</u>
<b>Justice Administration</b>				
3340 Building Security	5,126,397	645,091	2,206,396	2,274,910
3341 Emergency Management	529,421	10,028	301,701	217,691
3342 Fire Marshal	1,411,152	361,212	714,774	335,166
4011 District Attorney	49,819,025	472,089	27,973,584	21,373,352
4013 Drug Court Program	453,089	979	246,405	205,705
4014 Jail Diversion	657,570	10,148	459,596	187,827
4015 Divert Court Department	469,904	94,965	177,926	197,013
4020 District Clerk	15,650,531	58,724	7,870,831	7,720,976
4031 County Clerk	11,407,626	137,396	6,028,260	5,241,970
4032 County Clerk-Collections	1,108,995	20,518	582,414	506,063
4033 Truancy Courts Clerks	894,431	-	559,472	334,959
4040 Public Defender	14,300,063	99,261	7,773,766	6,427,036
4051 District Court Administration	206,043	852	112,074	93,117
4056 Domestic Relations Office Administration	2,993,095	17,347	1,530,159	1,445,589
4060 Jury Service	2,209,452	31,680	1,257,535	920,237
4065 Grand Jury Service	226,000	-	106,164	119,836
4071 5th Court of Appeals	150,123	-	80,465	69,658
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	6,092,943	141,697	285,992	5,665,254
4110 14th Civil District Court	284,718	2,142	152,917	129,659
4115 44th Civil District Court	290,584	3,004	157,160	130,420
4120 68th Civil District Court	250,291	1,795	135,286	113,210
4125 95th Civil District Court	279,272	2,655	155,002	121,615
4130 101st Civil District Court	256,092	9,624	123,400	123,068
4135 116th Civil District Court	304,140	1,066	139,739	163,336
4140 134th Civil District Court	336,510	2,532	162,355	171,623
4145 160th Civil District Court	283,181	2,970	172,625	107,586
4150 162nd Civil District Court	277,275	2,745	147,893	126,637
4155 191st Civil District Court	288,541	2,532	142,183	143,826
4160 192nd Civil District Court	285,649	2,687	152,829	130,133
4165 193rd Civil District Court	288,483	2,593	151,101	134,789
4170 298th Civil District Court	279,688	1,812	153,768	124,107
4175 Civil District Masters	341,523	1,896	182,598	157,029
4180 Civil Tax Court	355,428	563	200,692	154,174
4210 254th Family Court	598,953	9,576	388,500	200,877
4215 255th Family Court	659,325	6,794	414,495	238,036
4220 256th Family Court	561,736	5,583	336,202	219,951
4225 301st Family Court	680,429	4,503	353,651	322,275
4230 302nd Family Court	636,676	5,426	401,328	229,922
4235 303rd Family Court	634,818	3,564	408,055	223,199
4240 330th Family Court	658,368	2,433	385,321	270,614
4250 IV-D Court	302,862	12,187	220,662	70,013
4310 304th Juvenile Court	2,169,816	63,315	1,837,480	269,020
4320 305th Juvenile Court	2,152,183	49,055	1,861,301	241,827
4401 Criminal District Court #1	1,000,651	33,239	850,664	116,748
4402 Criminal District Court #2	780,484	55,910	589,970	134,604
4403 Criminal District Court #3	744,159	32,975	528,092	183,091
4404 Criminal District Court #4	673,547	31,247	497,318	144,982
4405 Criminal District Court #5	877,998	31,519	718,127	128,352
4406 Criminal District Court #6	804,234	8,848	631,101	164,285
4407 Criminal District Court #7	770,678	16,085	603,898	150,695
4410 194th Criminal District Court	830,086	32,730	679,394	117,962
4415 195th Criminal District Court	830,968	15,448	661,378	154,143
4420 203rd Criminal District Court	931,259	19,577	653,812	257,870
4425 204th Criminal District Court	989,483	15,037	753,099	221,347
4430 265th Criminal District Court	750,703	49,581	557,779	143,343
4435 282nd Criminal District Court	718,471	28,804	560,233	129,433
4440 283rd Criminal District Court	901,701	36,419	621,809	243,472

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	942,992	24,375	677,350	241,267
4450 292nd Criminal District Court	963,553	35,470	817,549	110,534
4455 363rd Criminal District Court	798,016	29,732	625,656	142,629
4460 Criminal District Magistrates	1,544,408	1,606	1,023,340	519,463
4461 Pretrial Release	1,630,241	119,305	932,092	578,845
4465 Staff Attorneys	634,417	15,591	294,822	324,004
4470 Criminal District Court Manager	364,442	(3,304)	251,753	115,993
4501 County Court at Law #1	443,768	2,443	233,620	207,704
4502 County Court at Law #2	684,818	1,027	212,584	471,207
4503 County Court at Law #3	449,905	1,598	247,389	200,918
4504 County Court at Law #4	495,735	838	248,139	246,758
4505 County Court at Law #5	476,121	1,528	247,569	227,025
4601 County Criminal Court #1	546,094	4,919	309,937	231,238
4602 County Criminal Court #2	642,663	7,388	417,154	218,122
4603 County Criminal Court #3	493,076	3,567	292,204	197,305
4604 County Criminal Court #4	771,348	3,615	496,661	271,072
4605 County Criminal Court #5	644,151	5,183	450,019	188,948
4606 County Criminal Court #6	599,715	3,691	384,500	211,524
4607 County Criminal Court #7	562,413	7,717	314,308	240,388
4608 County Criminal Court #8	589,192	8,972	370,523	209,696
4609 County Criminal Court #9	602,677	7,807	386,196	208,674
4610 County Criminal Court #10	583,354	5,782	335,253	242,319
4611 County Criminal Court #11	505,508	7,815	348,427	149,266
4615 County Criminal Court of Appeals	398,639	1,535	175,222	221,882
4616 County Criminal Court of Appeals #2	613,847	5,724	384,779	223,343
4617 County Criminal Court - Magistrate	471	293	178	-
4620 County Criminal Court Manager	264,020	6,895	159,447	97,678
4701 Probate Court #1	732,421	5,429	393,608	333,384
4702 Probate Court #2	816,100	9,003	453,996	353,100
4703 Probate Court #3	1,305,902	16,326	734,686	554,891
4704 Investigators/Court Visitor Program	982,043	120,451	572,101	289,491
4705 Probate Associates	353,229	3,590	194,143	155,497
4811 J.P- 1-1	1,069,435	13,555	575,775	480,105
4812 J.P- 1-2	695,684	17,081	356,929	321,675
4821 J.P- 2-1	652,565	11,008	352,563	288,994
4822 J.P- 2-2	678,201	4,296	381,810	292,095
4831 J.P- 3-1	863,104	3,019	446,480	413,605
4832 J.P- 3-2	785,775	5,793	398,802	381,180
4841 J.P- 4-1	707,782	6,455	393,223	308,105
4842 J.P- 4-2	627,671	7,875	319,300	300,496
4851 J.P- 5-1	642,211	6,289	344,012	291,909
4852 J.P- 5-2	804,594	10,161	408,458	385,975
<b>Subtotal Justice Administration</b>	<b>167,893,067</b>	<b>3,263,902</b>	<b>93,237,226</b>	<b>71,391,939</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	498,444	17,061	261,244	220,138
2070 Welfare Assistance	3,132,141	231,145	1,739,133	1,161,863
5110 Juvenile Administration	21,655,934	3,088,286	10,217,289	8,350,359
5114 Juvenile-Detention Center	14,105,098	42,793	9,021,573	5,040,732
5115 Juvenile-Emergency Shelter	2,173,985	3,988	1,482,904	687,093
5116 Juvenile-Letot Center	3,129,663	8,581	1,981,834	1,139,249
5117 Juvenile-Youth Village	3,753,499	13,199	2,280,346	1,459,954
5118 Juvenile-Medlock Center	4,759,280	10,590	2,534,937	2,213,753
5119 Juvenile-Letot Residential Treatment Center	2,067,798	11,865	738,893	1,317,040
5210 Health Administration	1,435,099	27,515	797,573	610,011
5211 Environmental Health	1,665,115	426,579	474,029	764,506
5212 Public Health Lab	2,369,956	338,030	1,241,336	790,589
5213 Preventive Health	3,241,445	331,988	1,179,211	1,730,245
5214 Communicable Disease Control	673,710	25,650	235,949	412,111
5215 STD Clinic	1,768,039	108,119	785,995	873,924
5216 TB Clinic	2,261,282	107,633	989,045	1,164,604
5310 Budget Office Community Contracts	11,923,719	2,100,744	7,611,747	2,211,228
5330 CPS Program	4,372,656	2,579,713	1,715,163	77,780
<b>Subtotal Health and Social Services</b>	<b>84,986,863</b>	<b>9,473,481</b>	<b>45,288,200</b>	<b>30,225,182</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	288,568	8,689	189,192	90,687
9910 Countywide Appropriations	14,646,035	1,328,714	5,248,654	8,068,667
9930 Cash Match for Grants	9,449,645	-	5,349,645	4,100,000
9940 Reserves and Contingency	2,209,347	-	-	2,209,347
<b>Subtotal Other Operating</b>	<u>26,593,595</u>	<u>1,337,403</u>	<u>10,787,491</u>	<u>14,468,701</u>
9950 Emergency Reserves	47,945,759 (a)	-	-	47,945,759
<b>Grand Total</b>	<u>\$ 591,592,488</u>	<u>\$ 23,036,894</u>	<u>\$ 298,403,390</u>	<u>\$ 270,152,205</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 (a)	
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 \$47,945,759:**

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Miscellaneous net transfers to various departments	(1,980,876)
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>\$ 47,945,759</u>



DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF APRIL 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,206,128	\$ 4,636,001	\$ 20,663,809	\$ 55,806,678
120 General Fund	591,592,488	23,036,894	39,932,863	321,440,283	270,152,205
126 Permanent Improvement Fund	3,339,242	1,113,136	201,867	2,701,727	637,515
162 Alternate Dispute Resolution	4,309,551	9,069	13,201	245,553	4,063,998
168 Dallas County Historical Commission	9,192	-	1,500	2,550	6,642
195 Major Technology Fund	44,967,763	4,842,281	2,085,856	26,495,209	18,472,555
196 Major Projects	318,317,390	143,478,910	7,829,646	191,272,750	127,044,640
205 Interest & Debt Retirement Fund	41,147,760	-	-	16,891,638	24,256,123
466 Grants	92,914,724	10,721,819	7,429,942	54,631,483	38,283,241
467 HUD Section 8	41,327,218	187,309	3,101,019	20,446,307	20,880,911
468 Charter School Grants	6,865,562	106,934	640,762	4,410,247	2,455,315
470 Law Library Fund	1,243,637	213,854	72,610	712,177	531,460
471 Appellate Judicial System	879,363	-	17,550	123,302	756,061
Total	<u>\$ 1,223,384,377</u>	<u>\$ 184,916,333</u>	<u>\$ 65,962,817</u>	<u>\$ 660,037,033</u>	<u>\$ 563,347,345</u>

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



**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2018**

Exhibit D

<u>FUND</u>	<u>FY2018 BUDGET</u>	<u>ACTUAL MONTH OF APRIL 2018</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 40,257,075	\$ 7,693,046	\$ 25,564,999	\$ 14,692,076
120 General Fund	523,230,620	17,538,576	456,336,190	66,894,430
126 Permanent Improvement	3,749,361	(68,819) (a)	3,748,055	1,306
162 Alternate Dispute	779,100	80,565	499,154	279,946
168 Historical Commission	-	6	24	(24)
195 Major Technology	36,053,278	(674,644) (a)	36,042,547	10,731
196 Major Projects	77,680,874	(837,831) (a)	84,547,150	(6,866,276)
205 Debt Service	36,417,252	(252,856) (a)	36,657,889	(240,637)
466 Projected Federal Grants	75,434,446	4,585,125	52,263,734	23,170,712
467 HUD Section 8	33,748,589	2,931,316	19,749,285	13,999,304
468 Charter School Grants	7,295,366	817,269	4,922,251	2,373,115
470 Law Library	988,516	96,209	587,065	401,451
471 Appellate Judicial	302,153	19,713	300,981	1,172
<b>TOTAL</b>	<u>\$ 835,936,630</u>	<u>\$ 31,927,674</u>	<u>\$ 721,219,323</u>	<u>\$ 114,717,307</u>

(a) Actual monthly revenues are negative as a result of TIF payments processed during the month.

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

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF APRIL 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ (7,836,838) (a)	\$ 358,552,073	\$ 270,281
Licenses, Permits and Registrations	24,850,000	16,267,772	17,007,076	7,842,924
Fines and Forfeitures	305,680	(780,678) (b)	627,434	(321,754)
Use of Money and Property	6,553,383	681,603	3,710,583	2,842,800
Charges for Current Services - General Government	41,009,000	1,483,712	27,331,046	13,677,954
Charges for Current Services - Public Safety	12,370,000	985,312	6,862,105	5,507,896
Charges for Current Services - Judiciary	23,265,510	2,096,756	12,892,581	10,372,929
Reimbursements for Current Services - General Government	626,000	42,715	621,480	4,520
Reimbursements for Current Services - Public Safety	15,607,894	1,155,477	8,586,204	7,021,690
Reimbursements for Current Services - Judicial	6,414,769	833,700	4,071,654	2,343,115
Reimbursements for Current Services - Health	8,197,000	1,740,062	3,435,978	4,761,022
Intergovernmental - General Government	1,775,000	139,003	715,922	1,059,078
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	-	3,600,000 (c)	(3,600,000)
Intergovernmental - Judiciary	1,928,424	106,616	798,068	1,130,356
Intergovernmental - Health and Welfare	393,913	21,400	439,023	(45,110)
Miscellaneous	3,429,600	402,638	2,442,301	987,299
Interfund Transfers	17,057,093	199,326	4,642,664	12,414,429
<b>TOTAL</b>	<u>\$ 523,230,620</u>	<u>\$ 17,538,576</u>	<u>\$ 456,336,190</u>	<u>\$ 66,894,430</u>

- (a) Monthly revenues are negative as a result of TIF payments processed during the month.
- (b) JP fines and forfeitures received transferred to Road and Bridge Fund.

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

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF APRIL 30, 2018

<b>ASSETS</b>		
Cash and Investments		\$ 261,501,064
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	-	
<b>TOTAL ASSETS</b>		<b>\$ 269,244,977</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	4,913,298 (b)	
Due to Other Governmental Units	530,049	
<b>TOTAL LIABILITIES</b>		5,443,347
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		55,151
Projects		123,095,282
General Fund - Encumbrances		-
Projects - Encumbrances		63,637,952
Other - Encumbrances		7,055,676
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		69,957,569
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 269,244,977</b>

(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 APRIL 30, 2018

Exhibit F

FUND	BEGINNING BALANCE	ACTUAL MONTH OF APRIL 2018	ENDING BALANCE
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125	\$ (8,741)	\$ 8,530	\$ (211)
00130	40,157	1,221	41,378
00170	(6,099)	(1,607)	(7,706)
00190	495,139	-	495,139
00210	168	-	168
	<u>520,624</u>	<u>8,145</u>	<u>528,769</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169	-	-	-
00200	2,331,414	27,393	2,358,807
00201	1,046,579	19,136	1,065,715
00202	17,349,803	(311,691)	17,038,112
00203	9,511,959	(14,021)	9,497,938
00204	24,266,205	523,712	24,789,917
00500	8,292	(5,942)	2,350
00538	178,225	1,391	179,616
00547	148,336	194	148,531
00704	17,578,920	(58,100)	17,520,819
	<u>72,419,733</u>	<u>182,072</u>	<u>72,601,806</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415	449,339	-	449,339
00433	394,310	-	394,310
00440	10,914,385	-	10,914,385
00441	169,546,969	(1,737,019)	167,809,950
00482	64,134	-	64,134
00493	369,811	-	369,811
	<u>181,738,948</u>	<u>(1,737,019)</u>	<u>180,001,929</u>
<b>Road Funds:</b>			
00414	17,923	-	17,923
00418	128,946	-	128,946
00424	3,342,373	-	3,342,373
00427	5,249,955	(937,558)	4,312,397
00481	86,303	-	86,303
00490	129,734	-	129,734
00492	146,221	-	146,221
00494	204,663	-	204,663
	<u>9,306,118</u>	<u>(937,558)</u>	<u>8,368,560</u>
Total Governmental Funds Cash and Investments	<u>\$ 263,985,424</u>	<u>\$ (2,484,360)</u>	<u>\$ 261,501,064</u>

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

DALLAS COUNTY  
 APPROPRIATIONS  
 FUNDS NOT BUDGETED  
 FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF APRIL 2018	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	(8,530)	16,153
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>(8,530)</u>	<u>16,153</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	35,081	24,788	152,779
00201 Technology Fund	-	-	-
00202 Local Government Fund	1,328,028	373,018	5,614,009
00203 Local Official Fund	1,269,192	475,863	4,241,280
00204 Record Management Fund	4,423,375	189,673	9,154,094
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	980	28,676
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	3,500
00704 Unallocated Tax	-	-	-
	<u>7,055,676</u>	<u>1,064,322</u>	<u>19,194,338</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	59,511,866	2,265,907	71,159,754
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>59,580,553</u>	<u>2,265,907</u>	<u>71,228,441</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	4,034,712	610,264	4,972,547
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>4,057,399</u>	<u>610,264</u>	<u>5,020,017</u>
<b>Subtotal road funds</b>	<u>63,637,952</u>	<u>2,876,171</u>	<u>76,248,458</u>
<b>Subtotal capital project funds</b>			
<b>Total</b>	<u>\$ 70,694,101</u>	<u>\$ 3,931,963</u>	<u>\$ 95,458,949</u>

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

This statement should be read in conjunction with the accompanying Balance Sheet - Funds Not Budgeted.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2018

Exhibit H

FUND	ACTUAL MONTH OF APRIL 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	(1,607)	(5,091)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(1,607)</u>	<u>(5,091)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00169 Historical Exhibit	-	-
00200 Judicial Fund	39,738	362,038
00201 Technology Fund	19,136	129,024
00202 Local Government Fund	223,715	8,597,289
00203 Local Official Fund	456,994	3,451,111
00204 Record Management Fund	796,498	5,186,067
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	2,371	50,755
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	194	937
00704 Unallocated Tax	-	-
	<u>1,538,647</u>	<u>17,777,221</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>\$ 1,537,041</u>	<u>\$ 18,191,691</u>

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

**DALLAS COUNTY  
SUMMARY OF COUNTY BONDED INDEBTEDNESS  
AS OF APRIL 30, 2018**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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 APRIL 30, 2018

Exhibit J

FUND	BEGINNING BALANCE	ACTUAL MONTH OF APRIL 2018	ENDING BALANCE
<b>FIDUCIARY AND AGENCY FUNDS:</b>			
00128 Adult Probation Fund	\$ 9,955,881	\$ (1,407,631)	\$ 8,548,250
00166 State Report Interest Fund	3,436,768	(2,317,513)	1,119,255
00501 County Clerk-Special	9,691,721	136,111	9,827,832
00502 County Clerk-Trust	19,455,298	28,332	19,483,630
00503 District Clerk-Special	7,157,507	(159,371)	6,998,137
00504 District Clerk-Trust	28,079,206	(44,528)	28,034,678
00505 Sheriff-Special	387,808	(3,505)	384,303
00506 County Clerk Special Trust Fund	21,911,716	6,334,497	28,246,213
00532 Escrow Fund	17,182,278	465,137	17,647,415
00537 Youth Village Special Fund	521	0	522
00542 DA - Police Agencies	37,266	49	37,315
00543 Adult Probation-Restitution	3,036,522	141,328	3,177,851
00544 DA - Attorney General	27,016	35	27,052
00545 DA - Unadjudicated-Gambling	58,932	77	59,009
00546 DA - Forfeitures-Narcotics	116,575	(32,254)	84,321
00550 Justice of the Peace 1-1 Special	564,321	(24,890)	539,431
00551 Justice of the Peace 1-2 Special	153,232	290	153,522
00553 Justice of the Peace 3-3 Special	68,763	863	69,626
00554 Justice of the Peace 2-1 Special	405,696	171	405,867
00555 Justice of the Peace 2-2 Special	74,131	(3,177)	70,955
00556 Justice of the Peace 3-1 Special	40,994	(19,023)	21,970
00557 Justice of the Peace 3-2 Special	159,693	335	160,027
00559 Justice of the Peace 4-1 Special	49,883	33	49,916
00560 Justice of the Peace 4-2 Special	8,921	348	9,269
00561 Justice of the Peace 5-1 Special	24,572	572	25,144
00562 Justice of the Peace 5-2 Special	273,738	(404)	273,334
00570 Dallas County Housing Fin.	64,008	84	64,092
00571 Dallas County Housing Fin.	980,640	1,332	981,971
00580 Constable 1 Special Fund No. 580	46,987	4,438	51,425
00581 Constable 2 Special Fund No. 581	2,924	(32)	2,892
00582 Constable 3 Special Fund No. 582	6,307	12,554	18,862
00584 Constable 4 Special Fund No. 584	15,216	1,552	16,768
00586 Constable 5 Special Fund No. 586	32,838	5,865	38,702
00670 Credit Card BOA Charge Back	61	-	61
00802 Child Support Holding Fund	145,378	(3,328)	142,050
00807 District Attorney Check Collection	518,651	-	518,651
00808 Child Support Clearing	113,850	(100,519)	13,331
<b>Total Fiduciary and Agency Cash and Investments</b>	<u>\$ 124,285,820</u>	<u>\$ 3,017,829</u>	<u>\$ 127,303,649</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.