



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

March 20, 2020

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

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

Exhibits

## ***Balance Sheet: Budgeted Funds as of February 29, 2020***

Summary of Cash and Investments: Budgeted Funds as of February 29, 2020	A
General Fund: Funds Available Analysis for the five months ended February 29, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the five months ended February 29, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the five months ended February 29, 2020	D
Revenue: Budget/Actual: General Fund for the five months ended February 29, 2020	E

## ***Balance Sheet: Funds Not Budgeted as of February 29, 2020***

Summary of Cash and Investments: Funds Not Budgeted as of February 29, 2020	F
Appropriations: Funds Not Budgeted for the five months ended February 29, 2020	G
Revenue: Funds Not Budgeted for the five months ended February 29, 2020	H

## ***Summary of County Bonded Indebtedness as of February 29, 2020***

I

## ***Summary of Cash and Investments: Fiduciary and Agency Funds as of February 29, 2020***

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

DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF FEBRUARY 29, 2020

<b>ASSETS</b>		
Cash and Investments		\$ 848,490,755
Inventories, Stock Room		2,157,456
Net Receivables - County Taxes	22,599,099	
Net Receivables - Other	12,286,000 (a)	
Subtotal Net Receivables	34,885,099	
Due from Other Governmental Units	10,573,859	
Total Receivables	45,458,958	
Prepayments and other assets		11,965,947
<b>TOTAL ASSETS</b>		<b>\$ 908,073,117</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	34,423,365 (b)	
Due to Other Governmental Units	61,785,770	
<b>TOTAL LIABILITIES</b>		96,209,135
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventories and Prepayment Reserves		14,123,403
Projects		256,566,231
General Fund - Encumbrances		35,138,861
Projects - Encumbrances		154,488,123
Other - Encumbrances		16,806,264
<b>UNRESERVED</b>		
General Fund		271,956,065
Other Funds		62,785,034
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 908,073,117</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal year ended September 30, 2019.

(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.

(d) Financial Statements includes revenues collected and expenses paid during the five months ended February 29, 2020. The majority of expected and budgeted revenue for Fiscal 2020 (real estate taxes) are include in these Financial Statements. However, expenditures include only those paid for the five months ended February 29, 2020. As a result Fund Balances Reserved and Unreserved are not reflective of those balances which will be reported upon at the end of the Fiscal Year which ends September 30, 2020.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF FEBRUARY 29, 2020

Exhibit A

FUND	BEGINNING BALANCE February 2020	ACTUAL MONTH OF February 2020	ENDING BALANCE February 2020	ENDING BALANCE February 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 305,511,741	\$ 1,272,299	\$ 306,784,041	\$ 297,353,393
00196 Major Projects	409,438,830	1,127,987	410,566,817	391,085,520
00205 Interest & Debt Retirement Fund	1,152,133	8,163,887	9,316,020	314,265
00466 Projected Federal Grants	9,691,667	2,514,689	12,206,355	10,931,371
	<u>725,794,372</u>	<u>13,078,861</u>	<u>738,873,233</u>	<u>699,684,549</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	37,696,164	(841,455)	36,854,709	29,135,324
00126 Permanent Improvement Fund	8,007,750	217,472	8,225,223	5,293,556
00162 Alternate Dispute Resolution	4,821,644	(30,220)	4,791,424	4,141,902
00168 Dallas County Historical Commission	3,401	(497)	2,904	6,404
00195 Major Technology Fund	51,006,242	1,292,774	52,299,016	36,157,217
00467 HUD Section 8	3,183,519	(121,085)	3,062,434	3,396,726
00468 Charter School Grants	2,746,463	188,379	2,934,842	2,936,636
00470 Law Library Fund	606,550	(19,349)	587,201	440,019
00471 Appellate Judicial System	858,989	781	859,770	899,337
	<u>108,930,723</u>	<u>686,800</u>	<u>109,617,523</u>	<u>82,407,121</u>
Total Governmental Funds Cash and Investments	<u>\$ 834,725,094</u>	<u>\$ 13,765,661</u>	<u>\$ 848,490,755</u>	<u>\$ 782,091,670</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2020**

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 625,040	\$ 658	\$ 251,095	\$ 373,287
1011 Truancy Courts	758,290	54,038	321,371	382,881
1020 GG-Commissioners Court Administrator	1,848,823	40,672	720,890	1,087,261
1021 GG-Operation Services-Engineering	1,679,435	567,950	379,260	732,225
1022 GG-Operation Services- Facilities	20,232,932	4,186,917	6,475,111	9,570,904
1023 GG-Operation Services- Comm/Central Svcs	1,300,047	307,966	636,579	355,502
1024 GG-Operations Services-Records Mgt	1,015,396	61,503	361,989	591,904
1027 GG-Operations-Auto Service Center	5,105,286	2,347,810	1,683,035	1,074,440
1035 GG- Tax Assessor/Collector	16,021,411	119,238	6,166,180	9,735,993
1040 Human Resource/Civil Service	6,536,117	566,312	1,371,789	4,598,017
1050 GG-County Treasurer	1,489,536	26,454	523,365	939,717
1060 Office of Budget and Evaluation	727,539	1,385	285,727	440,427
1070 GG-County Auditor	9,214,497	38,144	3,540,835	5,635,517
1080 GG-Purchasing	1,841,360	144,492	560,937	1,135,931
1082 Small Business Enterprise SBE	831,666	27,876	264,618	539,172
1210 Elections	11,479,660	2,449,663	4,666,060	4,363,937
<b>Subtotal General Government</b>	<b>80,707,032</b>	<b>10,941,076</b>	<b>28,208,842</b>	<b>41,557,113</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	505,274	5,630	153,172	346,473
2060 Veterans Service	361,668	1,251	112,343	248,074
<b>Subtotal Community Services</b>	<b>866,943</b>	<b>6,881</b>	<b>265,515</b>	<b>594,546</b>
<b>Law Enforcement</b>				
3110 Executive	1,707,765	10,566	593,583	1,103,616
3113 Internal Affairs	1,113,336	8,952	349,211	755,172
3121 General Services	1,236,179	11,545	464,116	760,518
3122 Personnel	1,202,167	61,830	447,889	692,448
3123 Training	1,072,468	103,508	431,479	537,481
3124 Communications	2,441,063	26,578	1,058,651	1,355,833
3125 Fiscal	3,402,973	594,994	1,158,810	1,649,170
3126 Photo Lab	237,397	36,578	59,281	141,539
3128 Bonds	2,654,691	9,039	1,066,337	1,579,315
3129 Bailiff	10,560,152	4,880	4,842,036	5,713,235
3130 Warrants	5,487,209	42,007	2,017,737	3,427,465
3131 Fugitive Transportation	2,136,242	11,213	820,043	1,304,987
3132 Civil	492,676	4,992	194,547	293,137
3134 Criminal Investigation	3,470,756	45,473	1,444,191	1,981,092
3136 FLEET	284,002	18,036	97,093	168,873
3137 Freeway Management Program	12,779,746	87,942	5,297,559	7,394,245
3140 Detention Services	1,331,677	8,276	462,498	860,904
3141 North Tower	29,930,524	39,177	14,362,258	15,529,089
3142 West Tower	14,815,081	28,678	6,793,379	7,993,024
3147 Central Intake	14,737,983	58,859	6,005,188	8,673,936
3148 South Tower	22,699,137	47,995	10,364,423	12,286,719
3150 Classification and Release	23,470,168	51,932	10,171,412	13,246,823
3152 Central Kitchen	9,233,878	374,322	3,491,535	5,368,022
3153 Central Laundry	1,880,114	-	671,994	1,208,120
3154 Inmate Transport	696	300	-	396
3155 Jail Medical	12,004,865	13,645	5,117,612	6,873,607
<b>Subtotal Sheriff</b>	<b>180,382,946</b>	<b>1,701,317</b>	<b>77,782,863</b>	<b>100,898,766</b>
3210 Constable Precinct #1	2,502,853	15,818	950,351	1,536,684
3220 Constable Precinct #2	1,942,774	11,607	761,533	1,169,635
3230 Constable Precinct #3	2,101,577	12,256	801,146	1,288,175
3240 Constable Precinct #4	2,696,551	12,382	1,011,094	1,673,074
3250 Constable Precinct #5	2,019,155	21,250	741,763	1,256,142
<b>Subtotal Constable</b>	<b>11,262,911</b>	<b>73,313</b>	<b>4,265,887</b>	<b>6,923,710</b>
3311 Crime Lab	9,613,487	1,228,891	3,416,539	4,968,057
3312 Medical Examiner	8,720,005	1,093,489	3,110,316	4,516,200
3313 Breath Alcohol Program	305,427	-	124,838	180,589
<b>Subtotal Institute of Forensic Sciences</b>	<b>18,638,919</b>	<b>2,322,380</b>	<b>6,651,694</b>	<b>9,664,846</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 29, 2020

Exhibit B  
Page 2 of 4

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	2,086,360	622,216	625,706	838,437
3330 Public Service Program	1,460,314	70,605	520,572	869,136
3343 Unincorporated Area Services	550,513	84,549	184,513	281,451
<b>Subtotal Law Enforcement</b>	<b>214,381,963</b>	<b>4,874,381</b>	<b>90,031,235</b>	<b>119,476,347</b>
<b>Justice Administration</b>				
3340 Building Security	5,005,470	812,981	1,329,058	2,863,430
3341 Emergency Management	597,937	12,504	245,893	339,541
3342 Fire Marshal	1,452,456	575,620	438,926	437,911
4011 District Attorney	55,145,521	655,336	22,531,805	31,958,380
4013 Drug Court Program	429,228	804	172,241	256,183
4014 Jail Diversion	694,228	5,448	290,189	398,591
4015 Divert Court Department	620,888	106,170	74,602	440,116
4020 District Clerk	16,213,946	58,553	5,445,228	10,710,166
4031 County Clerk	12,459,948	197,179	4,709,463	7,553,306
4032 County Clerk-Collections	1,206,562	22,892	460,359	723,310
4033 Truancy Courts Clerks	666,738	-	278,328	388,410
4040 Public Defender	16,402,561	95,137	6,513,115	9,794,309
4051 District Court Administration	222,000	1,852	86,223	133,925
4056 Domestic Relations Office Administration	3,252,847	29,533	1,281,511	1,941,803
4060 Jury Service	2,392,536	133,159	812,786	1,446,592
4065 Grand Jury Service	226,000	-	74,810	151,190
4071 5th Court of Appeals	151,141	-	56,483	94,658
4072 First Admin. Judicial Region	153,869	-	-	153,869
4080 Court Cost Miscellaneous	8,091,425	220,767	89,347	7,781,310
4110 14th Civil District Court	310,691	3,054	117,761	189,877
4115 44th Civil District Court	311,927	3,901	115,452	192,575
4120 68th Civil District Court	270,309	3,341	107,739	159,229
4125 95th Civil District Court	307,784	3,058	109,425	195,302
4130 101st Civil District Court	342,761	22,592	62,551	257,618
4135 116th Civil District Court	307,503	5,448	117,644	184,411
4140 134th Civil District Court	419,146	7,143	137,649	274,354
4145 160th Civil District Court	276,661	4,950	100,120	171,590
4150 162nd Civil District Court	302,184	4,248	111,414	186,521
4155 191st Civil District Court	322,414	3,555	111,195	207,664
4160 192nd Civil District Court	308,326	4,510	116,666	187,150
4165 193rd Civil District Court	316,340	9,151	106,355	200,834
4170 298th Civil District Court	313,266	2,755	118,103	192,408
4175 Civil District Masters	369,504	3,062	138,566	227,875
4180 Civil Tax Court	372,834	10,899	142,289	219,647
4210 254th Family Court	705,612	17,202	244,469	443,941
4215 255th Family Court	667,712	18,812	265,162	383,738
4220 256th Family Court	647,608	17,557	219,815	419,303
4225 301st Family Court	686,076	19,899	246,874	412,474
4230 302nd Family Court	642,430	14,395	215,561	412,474
4235 303rd Family Court	642,078	56,629	257,041	328,409
4240 330th Family Court	703,276	26,388	236,363	440,525
4250 IV-D Court	380,711	33,580	138,784	208,348
4310 304th Juvenile Court	2,419,784	66,084	1,072,519	1,281,182
4320 305th Juvenile Court	2,528,038	126,162	982,878	1,418,998
4401 Criminal District Court #1	823,452	37,192	346,295	439,966
4402 Criminal District Court #2	822,238	37,440	303,449	481,350
4403 Criminal District Court #3	832,061	125,078	220,299	486,684
4404 Criminal District Court #4	496,557	65,417	250,957	180,182
4405 Criminal District Court #5	761,989	39,598	334,835	387,557
4406 Criminal District Court #6	772,122	38,679	339,013	394,430
4407 Criminal District Court #7	795,087	65,739	413,571	315,777
4410 194th Criminal District Court	819,294	61,859	370,980	386,455
4415 195th Criminal District Court	798,962	44,144	326,409	428,409
4420 203rd Criminal District Court	882,791	97,468	335,679	449,644
4425 204th Criminal District Court	833,004	66,121	336,803	430,079
4430 265th Criminal District Court	747,490	52,300	328,473	366,717
4435 282nd Criminal District Court	759,770	45,953	319,131	394,686
4440 283rd Criminal District Court	773,534	33,556	302,137	437,841

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 29, 2020**

**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	805,873	62,249	341,127	402,497
4450 292nd Criminal District Court	884,601	52,800	452,835	378,966
4455 363rd Criminal District Court	759,195	60,663	319,755	378,777
4460 Criminal District Magistrates	2,903,776	3,413	1,080,843	1,819,520
4461 Pretrial Release	4,974,701	169,690	1,616,466	3,188,545
4465 Staff Attorneys	706,756	23,665	262,064	421,026
4470 Criminal District Court Manager	339,453	44,568	178,210	116,675
4501 County Court at Law #1	515,412	5,114	201,168	309,131
4502 County Court at Law #2	486,509	3,504	187,874	295,131
4503 County Court at Law #3	519,545	1,711	197,060	320,774
4504 County Court at Law #4	534,739	3,471	214,160	317,108
4505 County Court at Law #5	494,314	1,807	195,942	296,565
4601 County Criminal Court #1	625,904	8,613	230,383	386,909
4602 County Criminal Court #2	774,810	4,773	322,945	447,092
4603 County Criminal Court #3	484,321	6,634	183,703	293,984
4604 County Criminal Court #4	686,589	8,236	298,198	380,156
4605 County Criminal Court #5	652,776	10,010	262,390	380,376
4606 County Criminal Court #6	672,075	17,829	288,181	366,066
4607 County Criminal Court #7	674,328	28,610	242,929	402,789
4608 County Criminal Court #8	635,986	27,009	275,822	333,156
4609 County Criminal Court #9	739,934	16,116	244,713	479,104
4610 County Criminal Court #10	601,123	14,072	220,754	366,297
4611 County Criminal Court #11	670,424	9,456	270,801	390,167
4615 County Criminal Court of Appeals	412,530	2,522	143,500	266,507
4616 County Criminal Court of Appeals #2	622,051	27,276	262,852	331,924
4617 County Criminal Court - Magistrate	1,379	374	208	798
4620 County Criminal Court Manager	388,293	4,298	122,094	261,901
4701 Probate Court #1	866,848	6,860	342,789	517,199
4702 Probate Court #2	892,145	15,058	353,552	523,534
4703 Probate Court #3	1,266,651	17,525	406,292	842,834
4704 Investigators/Court Visitor Program	1,153,440	38,799	438,137	676,504
4705 Probate Associates	710,226	5,570	281,744	422,912
4811 J.P- 1-1	1,057,468	40,350	384,626	632,492
4812 J.P- 1-2	776,590	16,373	270,335	489,882
4821 J.P- 2-1	732,833	22,034	288,802	421,998
4822 J.P- 2-2	779,163	11,702	267,326	500,134
4831 J.P- 3-1	880,459	6,071	338,771	535,617
4832 J.P- 3-2	789,977	10,494	272,441	507,043
4841 J.P- 4-1	768,101	38,641	295,950	433,510
4842 J P 4-2	630,622	23,255	247,283	360,085
4851 J.P- 5-1	739,191	13,495	269,259	456,438
4852 J.P- 5-2	797,724	10,699	289,307	497,719
<b>Subtotal Justice Administration</b>	<b>186,587,463</b>	<b>5,122,260</b>	<b>68,374,380</b>	<b>113,090,824</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	560,433	30,571	188,053	341,809
2070 Welfare Assistance	3,146,269	130,457	1,087,795	1,928,016
5110 Juvenile Administration	24,859,523	3,156,745	7,788,744	13,914,034
5114 Juvenile-Detention Center	18,539,819	117,415	6,789,705	11,632,699
5115 Juvenile-Emergency Shelter	2,794,522	9,040	1,055,726	1,729,757
5116 Juvenile-Letot Center	3,624,794	13,989	1,367,899	2,242,906
5117 Juvenile-Youth Village	4,534,101	22,236	1,742,006	2,769,860
5118 Juvenile-Medlock Center	5,407,574	12,705	2,038,353	3,356,516
5119 Juvenile-Letot Residential Treatment Center	2,634,297	18,491	909,638	1,706,168
5210 Health Administration	1,538,569	26,756	375,731	1,136,082
5211 Environmental Health	1,887,018	563,958	432,066	890,994
5212 Public Health Lab	3,737,472	271,941	851,082	2,614,448
5213 Preventive Health	4,001,674	348,367	947,376	2,705,930
5214 Communicable Disease Control	872,116	51,837	315,544	504,735
5215 STD Clinic	2,558,767	277,106	685,135	1,596,526
5216 TB Clinic	2,701,929	237,881	764,841	1,699,206
5218 HHS - Finance Admin	1,072,122	1,568	404,476	666,078
5310 Budget Office Community Contracts	13,398,229	1,564,316	3,275,548	8,558,364
5330 CPS Program	6,269,175	3,545,515	57,580	2,666,080
<b>Subtotal Health and Social Services</b>	<b>104,138,403</b>	<b>10,400,896</b>	<b>31,077,298</b>	<b>62,660,209</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 29, 2020

Exhibit B  
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<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	266,803	12,586	98,038	156,179
9910 Countywide Appropriations	14,387,755	3,780,782	4,555,544	6,051,429
9930 Cash Match for Grants	6,356,907	-	6,356,907	-
9940 Reserves and Contingency	9,191,516	-	-	9,191,516
<b>Subtotal Other Operating</b>	<u>30,202,981</u>	<u>3,793,367</u>	<u>11,010,490</u>	<u>15,399,124</u>
9950 Emergency Reserves	56,790,034 (a)	-	-	56,790,034
<b>Grand Total</b>	<u>\$ 673,674,819</u>	<u>\$ 35,138,861</u>	<u>\$ 228,967,760</u>	<u>\$ 409,568,198</u>

Budget includes encumbrances which are carried forward from FY 19 in the amount of

\$ 14,834,814.90

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 602,981,468.00	
General Fund Beginning Budget	55,858,536.00	(a)
LAB FY 20	658,840,004.00	
Carryforward encumbrances	14,834,814.90	
Rounding	(0.32)	
Budget LAB FY 20	<u>673,674,818.58</u>	
Budget per budget funds available	<u>673,674,818.58</u>	
	<u>\$ -</u>	

(a) Following is a reconciliation of the Initial LAB FY 20 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 55,858,536
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	602,981,468
General Fund Expenditure Budget	<u>(596,149,324)</u>
	6,832,144
Emergency reserves - LAB 20 budget	62,690,680
Miscellaneous transfers to various departments	(5,900,646)
	<u>\$ 56,790,034</u>

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

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2020

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF FEBRUARY 2020	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 64,580,901	\$ 2,195,338	\$ 5,593,873	\$ 13,846,540	\$ 50,734,361
120 General Fund	673,674,819	35,138,861	46,874,611	264,106,620	409,568,198
126 Permanent Improvement Fund	8,564,988	1,072,269	157,789	1,941,538	6,623,450
162 Alternate Dispute Resolution	5,386,192	71,508	101,899	246,098	5,140,094
168 Dallas County Historical Commission	7,600	-	3,000	3,500	4,100
195 Major Technology Fund	67,721,479	9,235,217	2,659,681	23,796,186	43,925,293
196 Major Projects	422,007,129	145,252,906	9,227,339	174,028,924	247,978,205
205 Interest & Debt Retirement Fund	32,569,462	-	-	9,476,425	23,093,037
466 Grants	83,873,442	12,735,807	7,172,964	40,473,088	43,400,354
467 HUD Section 8	47,100,870	280,064	3,703,199	17,927,199	29,173,671
468 Charter School Grants	7,413,105	202,404	630,917	3,437,923	3,975,182
470 Law Library Fund	1,293,596	248,874	75,734	660,700	632,896
471 Appellate Judicial System	1,274,326	-	15,660	72,105	1,202,221
Total	<u>\$ 1,415,467,908</u>	<u>\$ 206,433,248</u>	<u>\$ 76,216,665</u>	<u>\$ 550,016,846</u>	<u>\$ 865,451,062</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY19.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.



**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2020**

Exhibit D

<u>FUND</u>	<u>FY2020 BUDGET</u>	<u>ACTUAL MONTH OF FEBRUARY 2020</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 30,873,706	\$ 4,989,091	\$ 17,804,370	\$ 13,069,336
120 General Fund	602,981,468	55,255,081	478,309,623	124,671,845
126 Permanent Improvement	4,425,457	440,792	4,447,538	(22,081)
162 Alternate Dispute	882,052	71,781	382,268	499,784
168 Historical Commission	-	3	9	(9)
195 Major Technology	47,090,015	4,681,676	47,563,320	(473,305)
196 Major Projects	111,941,557	10,402,365	107,103,284	4,838,273
205 Debt Service	23,663,300	8,163,887	10,264,717	13,398,583
466 Projected Federal Grants	94,014,051	3,655,357	31,982,234	62,031,817
467 HUD Section 8	40,082,284	3,415,075	16,961,188	23,121,096
468 Charter School Grants	8,158,243	677,014	3,374,885	4,783,358
470 Law Library	983,300	76,383	413,910	569,390
471 Appellate Judicial	257,102	17,061	118,923	138,179
<b>TOTAL</b>	<u>\$ 965,352,535</u>	<u>\$ 91,845,565</u>	<u>\$ 718,726,269</u>	<u>\$ 246,626,266</u>

**(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.**

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

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2020

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF FEBRUARY 2020	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 414,452,495	\$ 41,498,289	\$ 421,259,515	\$ (6,807,020)
Licenses, Permits and Registrations	23,900,000	61,912	368,377	23,531,623
Fines and Forfeitures	361,500	313,670	715,058	(353,558)
Use of Money and Property	7,437,528	606,145	2,672,791	4,764,737
Charges for Current Services - General Government	44,200,500	5,634,591	18,509,880	25,690,620
Charges for Current Services - Public Safety	13,145,000	1,260,509	5,775,244	7,369,756
Charges for Current Services - Judiciary	21,772,555	1,793,438	8,656,909	13,115,646
Reimbursements for Current Services - General Government	599,300	115,932	329,667	269,633
Reimbursements for Current Services - Public Safety	16,562,600	1,619,751	7,432,596	9,130,004
Reimbursements for Current Services - Judicial	6,342,018	86,054	1,892,638	4,449,380
Reimbursements for Current Services - Health	11,829,150	940,426	3,106,620	8,722,530
Intergovernmental - General Government	1,523,000	167,463	1,220,893	302,107
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	659,000	-	600,000	59,000
Intergovernmental - Judiciary	1,962,000	116,132	867,359	1,094,641
Intergovernmental - Health and Welfare	579,000	39,200	148,294	430,706
Miscellaneous	2,940,900	(1,287,307)	1,887,828	1,053,072
Interfund Transfers	34,314,922	2,288,878	2,865,955	31,448,967
<b>TOTAL</b>	<b>\$ 602,981,468</b>	<b>\$ 55,255,081</b>	<b>\$ 478,309,623</b>	<b>\$ 124,671,845</b>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF FEBRUARY 29, 2020**

<b>ASSETS</b>		
Cash and Investments		\$ 166,945,392
Inventories, Stock Room		54,240
Net Receivables - County Taxes		-
Net Receivables - Other	1,416,000 (a)	
Subtotal Net Receivables	1,416,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	1,463,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<b>\$ 168,463,395</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	4,601,766 (b)	
Due to Other Governmental Units	414,501	
<b>TOTAL LIABILITIES</b>		5,016,267
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		54,240
Projects		7,894,112
General Fund - Encumbrances		-
Projects - Encumbrances		85,375,486
Other - Encumbrances		9,580,332
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		60,542,958
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 168,463,395</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal year ended September 30, 2019.

(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.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF FEBRUARY 29, 2020

Exhibit F

FUND	BEGINNING BALANCE FEBRUARY 2020	ACTUAL MONTH OF FEBRUARY 2020	ENDING BALANCE FEBRUARY 2020	ENDING BALANCE FEBRUARY 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125	\$ (3,678)	\$ 8,682	\$ 5,004	\$ 396
00170	(54,225)	(11,519)	(65,744)	(43,489)
00190	495,139	-	495,139	495,139
00210	168	-	168	168
	<u>437,404</u>	<u>(2,837)</u>	<u>434,567</u>	<u>452,214</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200	2,159,933	57,737	2,217,670	2,299,021
00201	1,373,313	8,911	1,382,224	1,204,224
00202	16,469,232	(281,350)	16,187,882	16,646,799
00203	8,496,266	(41,903)	8,454,363	8,772,547
00204	27,853,207	458,873	28,312,080	25,510,902
00500	5,121	(28,158)	(23,037)	94,049
00538	224,562	(684)	223,878	192,645
00547	180,597	252	180,849	176,630
00704	(62,052,155)	74,037,674	11,985,518	(92,898,748)
	<u>(5,289,925)</u>	<u>74,211,353</u>	<u>68,921,428</u>	<u>(38,001,931)</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415	449,339	-	449,339	449,339
00433	-	-	-	394,310
00440	-	-	-	10,914,385
00441	93,463,698	(711,384)	92,752,314	137,748,356
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>94,346,982</u>	<u>(711,384)</u>	<u>93,635,598</u>	<u>149,940,335</u>
<b>Road Funds:</b>				
00414	-	-	-	6,423
00418	-	-	-	128,946
00424	-	-	-	2,881,339
00427	3,870,101	(337,001)	3,533,100	3,574,006
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00492	-	-	-	146,221
00494	204,663	-	204,663	204,663
	<u>4,290,801</u>	<u>(337,001)</u>	<u>3,953,800</u>	<u>7,157,635</u>
Total Governmental Funds Cash and Investments	<u>\$ 93,785,261</u>	<u>\$ 73,160,131</u>	<u>\$ 166,945,392</u>	<u>\$ 119,548,253</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.

DALLAS COUNTY  
APPROPRIATIONS  
FUNDS NOT BUDGETED  
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2020

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF FEBRUARY 2020	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ (8,682)	\$ 69,400
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(8,682)</u>	<u>69,400</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	156,223	11,844	223,307
00201 Technology Fund	-	1,283	20,677
00202 Local Government Fund	3,638,099	512,834	4,719,926
00203 Local Official Fund	1,340,919	491,684	3,690,673
00204 Record Management Fund	4,445,091	296,949	5,974,010
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	2,568	8,153
00547 DA - State Forfeitures/Other	-	-	-
	<u>9,580,332</u>	<u>1,317,162</u>	<u>14,636,746</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	84,857,075	4,439,594	99,848,919
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>84,925,762</u>	<u>4,439,594</u>	<u>99,917,606</u>
<b>Subtotal permanent improvement funds</b>			
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	-	-	-
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	443,341	98,647	991,517
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>449,724</u>	<u>98,647</u>	<u>997,900</u>
	<u>85,375,486</u>	<u>4,538,241</u>	<u>100,915,506</u>
	<u>449,724</u>	<u>98,647</u>	<u>997,900</u>
	<u>85,375,486</u>	<u>4,538,241</u>	<u>100,915,506</u>
<b>Total</b>	<u>\$ 94,955,818</u>	<u>\$ 5,846,721</u>	<u>\$ 115,621,652</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.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2020

Exhibit H

FUND	ACTUAL MONTH OF FEBRUARY 2020	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	(11,619)	(1,811)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)
00210 DS Arbitrage Rebate	-	-
	<u>(11,619)</u>	<u>(2,241)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00200 Judicial Fund	78,051	312,812
00201 Technology Fund	9,352	67,010
00202 Local Government Fund	152,137	1,566,757
00203 Local Official Fund	513,048	2,565,568
00204 Record Management Fund	843,584	3,436,524
00500 Payroll	-	-
00538 DA - Check Processing	1,884	15,331
00547 DA - State Forfeitures/Other	252	1,240
	<u>1,598,308</u>	<u>7,965,242</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	-	-
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,586,689</u>	<u>\$ 7,963,001</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.

**DALLAS COUNTY**  
**SUMMARY OF COUNTY BONDED INDEBTEDNESS**  
**AS OF FEBRUARY 29, 2020**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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>\$ 130,445,000</u>	<u>\$ 34,320,300</u>	<u>\$ 164,765,300</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 29, 2020

Exhibit J

FUND	BEGINNING BALANCE FEBRUARY 2020	ACTUAL MONTH OF FEBRUARY 2020	ENDING BALANCE FEBRUARY 2020	ENDING BALANCE FEBRUARY 2019
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 7,776,569	\$ (1,440,310)	\$ 6,336,259	\$ 8,271,730
00130 Election Fund-Special	45,731	270	46,001	39,335
00166 State Report Interest Fund	1,090,569	1,017,467	2,108,037	1,050,076
00501 County Clerk-Special	14,555,228	692,106	15,247,334	11,619,171
00502 County Clerk-Trust	21,293,965	88,567	21,382,532	20,318,977
00503 District Clerk-Special	7,082,636	(44,120)	7,038,516	8,168,124
00504 District Clerk-Trust	15,600,940	3,193,844	18,794,785	26,286,779
00505 Sheriff-Special	445,068	(209,832)	235,237	230,492
00506 County Clerk Special Trust Fund	24,597,927	(1,454,333)	23,143,594	28,532,134
00532 Escrow Fund	17,180,673	483,458	17,664,131	15,375,217
00537 Youth Village Special Fund	523	0	523	522
00542 DA - Police Agencies	38,733	54	38,787	37,877
00543 Adult Probation-Restitution	3,537,015	45,580	3,582,594	3,114,762
00544 DA - Attorney General	28,080	39	28,119	27,459
00545 DA - Unadjudicated-Gambling	61,252	85	61,337	59,898
00546 DA - Forfeitures-Narcotics	28,109	39	28,148	48,045
00550 Justice of the Peace 1-1 Special	516,796	609	517,405	525,382
00551 Justice of the Peace 1-2 Special	116,498	(38)	116,461	122,523
00553 Justice of the Peace 3-3 Special	75,431	2,401	77,832	75,814
00554 Justice of the Peace 2-1 Special	397,842	-	397,842	407,998
00555 Justice of the Peace 2-2 Special	63,068	(1,712)	61,355	61,702
00556 Justice of the Peace 3-1 Special	20,377	(5,063)	15,314	20,511
00557 Justice of the Peace 3-2 Special	158,325	-	158,325	158,762
00559 Justice of the Peace 4-1 Special	58,539	800	59,339	51,572
00560 Justice of the Peace 4-2 Special	6,401	-	6,401	3,486
00561 Justice of the Peace 5-1 Special	12,162	400	12,562	20,435
00562 Justice of the Peace 5-2 Special	288,616	632	289,248	275,445
00570 Dallas County Housing Fin.	73,028	102	73,130	65,058
00571 Dallas County Housing Fin.	1,019,773	1,423	1,021,196	996,996
00580 Constable 1 Special Fund No. 580	43,866	(784)	43,081	47,095
00581 Constable 2 Special Fund No. 581	5,311	-	5,311	3,102
00582 Constable 3 Special Fund No. 582	20,216	26,341	46,558	8,462
00584 Constable 4 Special Fund No. 584	10,666	471	11,137	11,120
00586 Constable 5 Special Fund No. 586	31,097	1,939	33,035	30,210
00600 DCS - Administration	23,667,999	10,649,587	34,317,586	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	-	-	-	139,851
00807 District Attorney Check Collection	-	-	-	566,058
00808 Child Support Clearing	-	-	-	13,486
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 139,949,093</b>	<b>\$ 13,050,023</b>	<b>\$ 152,999,116</b>	<b>\$ 126,785,727</b>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.