



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

April 7, 2020

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

WB7

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 March 31, 2020

Summary of Cash and Investments: Budgeted Funds as of March 31, 2020	A
General Fund: Funds Available Analysis for the six months ended March 31, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the six months ended March 31, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the six months ended March 31, 2020	D
Revenue: Budget/Actual: General Fund for the six months ended March 31, 2020	E

Balance Sheet: Funds Not Budgeted as of March 31, 2020

Summary of Cash and Investments: Funds Not Budgeted as of March 31, 2020	F
Appropriations: Funds Not Budgeted for the six months ended March 31, 2020	G
Revenue: Funds Not Budgeted for the six months ended March 31, 2020	H

Summary of County Bonded Indebtedness as of March 31, 2020

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of March 31, 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 MARCH 31, 2020 and 2019**

ASSETS	MARCH 31, 2020	MARCH 31, 2019
Cash and Investments	\$ 811,966,957	\$ 760,497,529
Inventories, Stock Room	2,130,770	2,146,975
Net Receivables - County Taxes	16,967,037	14,553,712
Net Receivables - Other	12,448,000 (a)	9,502,000 (a)
Subtotal Net Receivables	<u>29,415,037</u>	<u>24,055,712</u>
Due from Other Governmental Units	<u>10,258,817</u>	<u>6,182,706</u>
Total Receivables	39,673,855	30,238,418
Prepayments and other assets	11,964,218	5,214,531
TOTAL ASSETS	<u><u>\$ 865,735,799</u></u>	<u><u>\$ 798,097,453</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	30,282,717 (b)	14,859,508 (b)
Due to Other Governmental Units	<u>61,016,882</u>	<u>44,815,730</u>
TOTAL LIABILITIES	91,299,599	59,675,238
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	14,094,988	7,361,506
Projects	234,834,188	194,991,266
General Fund - Encumbrances	33,545,207	26,419,749
Projects - Encumbrances	159,945,534	188,947,007
Other - Encumbrances	15,767,768	17,408,783
UNRESERVED		
General Fund	237,062,508	238,282,438
Other Funds	79,186,006	65,011,466
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 865,735,799</u></u>	<u><u>\$ 798,097,453</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2019 or September 30, 2018 for March 31, 2020 or March 31, 2019, respectively.

(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 six months ended March 31, 2020. The majority of expected and budgeted revenue for Fiscal 2020 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the six months ended March 31, 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.

This Balance Sheet and accompanying Exhibits were prepared using an Other Comprehensive Basis of Accounting ("OCBOA") which approximates fund basis presentation.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF MARCH 31, 2020

FUND	BEGINNING BALANCE March 2020	ACTUAL MONTH OF March 2020	ENDING BALANCE March 2020	ENDING BALANCE March 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 306,784,041	\$ (42,978,200)	\$ 263,805,841	\$ 255,349,770
00196 Major Projects	410,566,817	(5,518,972)	405,047,845	389,076,871
00205 Interest & Debt Retirement Fund	9,316,020	14,288,279	23,604,299	22,360,159
00466 Projected Federal Grants	12,206,355	460,250	12,666,606	9,548,701
	<u>738,873,233</u>	<u>(33,748,643)</u>	<u>705,124,590</u>	<u>676,335,501</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	36,854,709	793,520	37,648,229	32,038,964
00126 Permanent Improvement Fund	8,225,223	(211,224)	8,013,999	5,367,162
00162 Alternate Dispute Resolution	4,791,424	62,758	4,854,182	4,253,120
00168 Dallas County Historical Commission	2,904	(2,497)	406	4,416
00195 Major Technology Fund	52,299,016	(3,257,621)	49,041,395	34,970,107
00467 HUD Section 8	3,062,434	(140,517)	2,921,918	2,998,462
00468 Charter School Grants	2,934,842	(67,757)	2,867,086	3,266,072
00470 Law Library Fund	587,201	39,481	626,683	450,936
00471 Appellate Judicial System	859,770	8,701	868,470	812,787
	<u>109,617,523</u>	<u>(2,775,156)</u>	<u>106,842,367</u>	<u>84,162,026</u>
Total Governmental Funds Cash and Investments	<u>\$ 848,490,755</u>	<u>\$ (36,523,799)</u>	<u>\$ 811,966,957</u>	<u>\$ 760,497,527</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 SIX MONTHS ENDED MARCH 31, 2020**

**Exhibit B
Page 1 of 4**

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF MARCH 2020	ACTUAL YTD MARCH 2020	FUNDS AVAILABLE MARCH 2020	FUNDS AVAILABLE MARCH 2019
General Government					
1010 GG-County Judge	\$ 625,040	\$ 543	\$ 302,342	\$ 322,155	\$ 327
1011 Truancy Courts	758,290	39,254	387,227	331,808	308
1020 GG-Commissioners Court Administrator	1,848,823	37,633	868,944	942,245	1,237
1021 GG-Operation Services-Engineering	1,679,435	454,224	523,186	702,025	726
1022 GG-Operation Services- Facilities	20,232,932	4,088,820	7,858,639	8,285,473	7,417
1023 GG-Operation Services- Comm/Central Svcs	1,375,047	251,011	722,259	401,777	626
1024 GG-Operations Services-Records Mgt	1,015,396	57,843	425,372	532,180	427
1027 GG-Operations-Auto Service Center	5,105,286	2,354,736	1,885,844	864,706	779
1035 GG- Tax Assessor/Collector	16,030,427	110,086	7,371,370	8,548,971	8,141
1040 Human Resource/Civil Service	6,585,117	527,394	1,651,160	4,406,563	3,707
1050 GG-County Treasurer	1,494,536	26,619	626,877	841,040	713
1060 Office of Budget and Evaluation	727,539	3,181	379,823	344,535	379
1070 GG-County Auditor	9,214,497	48,103	4,270,533	4,895,860	4,700
1080 GG-Purchasing	1,841,360	110,804	706,895	1,023,660	1,027
1082 Small Business Enterprise SBE	831,666	27,379	295,837	508,451	304
1210 Elections	11,479,660	2,370,592	6,045,142	3,063,926	1,701
Subtotal General Government	80,845,048	10,508,221	34,321,449	36,015,378	32,526
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	505,274	5,536	182,029	317,709	270
2060 Veterans Service	361,668	1,586	134,201	225,882	234
Subtotal Community Services	866,943	7,122	316,230	543,591	505
Law Enforcement					
3110 Executive	1,707,765	9,416	716,340	982,010	779
3113 Internal Affairs	1,113,836	5,039	423,998	684,799	527
3121 General Services	1,236,179	11,852	564,335	659,992	605
3122 Personnel	1,202,167	75,710	535,024	591,433	557
3123 Training	1,072,468	66,181	537,003	469,283	439
3124 Communications	2,441,063	26,953	1,234,550	1,179,560	998
3125 Fiscal	3,402,473	632,374	1,365,784	1,404,315	1,366
3126 Photo Lab	237,397	15,544	91,537	130,316	148
3128 Bonds	2,654,691	11,723	1,301,103	1,341,865	1,437
3129 Bailiff	10,560,373	4,886	5,857,506	4,697,980	4,987
3130 Warrants	5,487,209	47,108	2,448,317	2,991,785	2,636
3131 Fugitive Transportation	2,136,242	11,548	1,058,301	1,066,392	916
3132 Civil	492,676	5,505	231,097	256,075	193
3134 Criminal Investigation	3,470,756	45,602	1,737,242	1,687,912	1,392
3136 FLEET	284,002	17,883	119,611	146,508	121
3137 Freeway Management Program	12,779,746	86,481	6,353,407	6,339,859	5,974
3140 Detention Services	1,331,677	26,721	557,908	747,048	670
3141 North Tower	29,930,524	47,753	17,263,371	12,619,401	13,069
3142 West Tower	14,815,081	26,599	8,178,145	6,610,337	6,967
3147 Central Intake	14,737,983	57,430	7,179,265	7,501,288	7,222
3148 South Tower	22,699,137	43,625	12,447,440	10,208,072	10,373
3150 Classification and Release	23,470,168	59,681	12,216,734	11,193,753	9,786
3152 Central Kitchen	9,233,657	705,476	4,181,770	4,346,412	4,444
3153 Central Laundry	1,880,114	-	802,875	1,077,239	964
3154 Inmate Transport	696	300	-	396	-
3155 Jail Medical	12,004,865	10,841	6,086,228	5,907,796	5,394
Subtotal Sheriff	180,382,946	2,052,230	93,488,890	84,841,826	81,977
Constable					
3210 Constable Precinct #1	2,508,853	16,423	1,143,553	1,348,878	1,137
3220 Constable Precinct #2	1,942,774	10,508	898,496	1,033,771	804
3230 Constable Precinct #3	2,101,577	11,016	958,878	1,131,683	935
3240 Constable Precinct #4	2,702,151	11,461	1,209,941	1,480,749	907
3250 Constable Precinct #5	2,019,155	19,848	894,591	1,104,717	697
Subtotal Constable	11,274,511	69,255	5,105,458	6,099,797	4,482
Institute of Forensic Sciences					
3311 Crime Lab	9,613,487	1,204,599	4,236,282	4,172,607	4,391
3312 Medical Examiner	8,720,005	1,026,640	3,759,435	3,933,930	3,955
3313 Breath Alcohol Program	305,427	-	150,353	155,074	154
Subtotal Institute of Forensic Sciences	18,638,919	2,231,239	8,146,070	8,261,610	8,502

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, 2020**

**Exhibit B
Page 2 of 4**

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF MARCH 2020	ACTUAL YTD MARCH 2020	FUNDS AVAILABLE MARCH 2020	FUNDS AVAILABLE MARCH 2019
3320 Community Supervision	2,088,428	479,101	771,662	837,664	556
3330 Public Service Program	1,460,314	70,498	637,500	752,316	686
3343 Unincorporated Area Services	552,513	77,893	226,388	248,233	273
Subtotal Law Enforcement	214,397,631	4,980,217	108,375,968	101,041,446	96,477
Justice Administration					
3340 Building Security	5,005,470	812,753	1,510,060	2,682,657	2,288
3341 Emergency Management	597,937	10,757	295,622	291,558	260
3342 Fire Marshal	1,452,456	481,803	594,489	376,164	530
4011 District Attorney	55,145,521	598,400	26,901,964	27,645,157	27,347
4013 Drug Court Program	429,228	804	209,116	219,307	227
4014 Jail Diversion	694,228	5,570	360,026	328,632	327
4015 Divert Court Department	620,888	124,079	83,689	413,120	287
4020 District Clerk	16,213,946	50,023	6,555,546	9,608,378	9,050
4031 County Clerk	12,459,948	191,370	5,619,989	6,648,588	6,228
4032 County Clerk-Collections	1,206,562	21,649	554,002	630,912	617
4033 Truancy Courts Clerks	666,738	-	335,084	331,654	310
4040 Public Defender	16,416,861	87,273	7,875,954	8,453,635	8,037
4051 District Court Administration	222,000	2,174	103,704	116,122	115
4056 Domestic Relations Office Administration	3,252,847	28,838	1,533,520	1,690,488	1,607
4060 Jury Service	2,392,536	132,780	949,212	1,310,544	1,192
4065 Grand Jury Service	226,000	-	93,010	132,990	126
4071 5th Court of Appeals	151,141	-	68,069	83,072	81
4072 First Admin. Judicial Region	153,869	-	-	153,869	90
4080 Court Cost Miscellaneous	7,990,659	218,110	111,969	7,660,579	7,942
4110 14th Civil District Court	310,691	2,894	141,097	166,699	153
4115 44th Civil District Court	311,927	4,277	139,753	167,898	159
4120 68th Civil District Court	270,309	3,204	128,569	138,536	138
4125 95th Civil District Court	307,784	3,379	133,188	171,217	163
4130 101st Civil District Court	352,061	21,050	72,717	258,294	134
4135 116th Civil District Court	307,503	5,422	140,870	161,211	153
4140 134th Civil District Court	419,146	7,007	164,035	248,104	212
4145 160th Civil District Court	276,661	4,736	119,625	152,300	202
4150 162nd Civil District Court	302,184	4,089	134,270	163,825	154
4155 191st Civil District Court	322,414	3,387	133,627	185,399	167
4160 192nd Civil District Court	308,326	4,353	140,130	163,843	154
4165 193rd Civil District Court	316,340	7,611	125,519	183,210	126
4170 298th Civil District Court	313,266	2,755	142,550	167,961	157
4175 Civil District Masters	369,504	2,661	166,910	199,933	189
4180 Civil Tax Court	372,834	10,883	170,351	191,599	184
4210 254th Family Court	705,612	17,186	289,587	398,840	331
4215 255th Family Court	667,712	18,768	305,705	343,238	323
4220 256th Family Court	647,608	17,058	257,832	372,718	342
4225 301st Family Court	686,076	19,679	289,719	376,678	353
4230 302nd Family Court	642,430	12,203	265,621	364,606	358
4235 303rd Family Court	642,078	56,555	302,553	282,971	301
4240 330th Family Court	703,276	26,371	282,240	394,665	357
4250 IV-D Court	380,711	29,044	161,032	190,635	116
4310 304th Juvenile Court	2,419,784	97,049	1,220,014	1,102,721	1,033
4320 305th Juvenile Court	2,528,038	123,074	1,183,181	1,221,783	878
4401 Criminal District Court #1	823,452	35,462	431,877	356,113	235
4402 Criminal District Court #2	822,238	36,291	368,025	417,922	324
4403 Criminal District Court #3	832,061	125,071	281,323	425,667	360
4404 Criminal District Court #4	541,029	65,632	317,632	157,765	256
4405 Criminal District Court #5	761,989	38,283	427,413	296,293	317
4406 Criminal District Court #6	772,122	38,664	414,211	319,246	254
4407 Criminal District Court #7	795,087	61,424	470,733	262,930	247
4410 194th Criminal District Court	819,294	60,078	432,692	326,523	231
4415 195th Criminal District Court	798,962	44,294	422,904	331,764	212
4420 203rd Criminal District Court	882,791	92,144	411,993	378,654	238
4425 204th Criminal District Court	833,004	65,460	428,600	338,943	316
4430 265th Criminal District Court	747,490	51,061	425,060	271,368	239
4435 282nd Criminal District Court	759,770	66,603	383,745	309,421	192
4440 283rd Criminal District Court	773,534	24,530	379,744	369,259	340
4445 291st Criminal District Court	805,873	59,699	425,880	320,294	294
4450 292nd Criminal District Court	884,601	50,997	615,172	218,432	200
4455 363rd Criminal District Court	759,195	60,283	443,248	255,664	60

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, 2020**

**Exhibit B
Page 3 of 4**

DEPARTMENT	BUDGET 2020	ENCUMBRANCES AS OF MARCH 2020	ACTUAL YTD MARCH 2020	FUNDS AVAILABLE MARCH 2020	FUNDS AVAILABLE MARCH 2019
	(a)				
4460 Criminal District Magistrates	2,903,776	3,255	1,305,709	1,594,812	1,022
4461 Pretrial Release	4,974,701	662,451	1,923,812	2,388,438	1,106
4465 Staff Attorneys	706,756	21,374	316,990	368,391	362
4470 Criminal District Court Manager	347,267	46,954	212,116	88,197	179
4501 County Court at Law #1	515,412	4,914	239,832	270,667	243
4502 County Court at Law #2	486,509	3,296	230,137	253,075	252
4503 County Court at Law #3	519,545	1,560	237,003	280,983	247
4504 County Court at Law #4	534,739	3,392	256,452	274,895	264
4505 County Court at Law #5	494,314	1,792	235,218	257,304	263
4601 County Criminal Court #1	625,904	8,372	277,274	340,259	278
4602 County Criminal Court #2	774,810	4,392	388,208	382,210	283
4603 County Criminal Court #3	484,321	5,653	237,164	241,504	257
4604 County Criminal Court #4	686,589	7,533	352,403	326,653	216
4605 County Criminal Court #5	652,776	9,809	310,966	332,000	309
4606 County Criminal Court #6	672,075	17,329	344,724	310,022	294
4607 County Criminal Court #7	674,328	25,781	297,631	350,916	236
4608 County Criminal Court #8	635,986	26,548	342,604	266,835	311
4609 County Criminal Court #9	739,934	16,130	290,695	433,109	344
4610 County Criminal Court #10	626,423	13,143	261,664	351,616	280
4611 County Criminal Court #11	670,424	8,462	335,302	326,660	352
4615 County Criminal Court of Appeals	418,245	2,737	171,370	244,137	236
4616 County Criminal Court of Appeals #2	622,051	24,498	312,062	285,492	282
4617 County Criminal Court - Magistrate	1,379	374	208	798	
4620 County Criminal Court Manager	388,293	3,766	147,558	236,968	164
4701 Probate Court #1	866,848	5,927	415,667	445,255	385
4702 Probate Court #2	892,145	14,504	417,853	459,787	407
4703 Probate Court #3	1,267,151	17,309	491,836	758,006	799
4704 Investigators/Court Visitor Program	1,153,440	36,942	530,060	586,438	656
4705 Probate Associates	710,226	5,160	337,815	367,251	179
4811 J.P- 1-1	1,057,468	34,914	464,276	558,278	572
4812 J.P- 1-2	776,590	13,990	327,594	435,005	386
4821 J.P- 2-1	752,333	16,839	348,610	386,884	343
4822 J.P- 2-2	779,163	11,552	321,563	446,047	407
4831 J.P- 3-1	880,459	4,751	411,149	464,559	454
4832 J.P- 3-2	789,977	8,621	330,747	450,609	439
4841 J.P- 4-1	778,101	45,893	346,131	386,077	370
4842 J.P- 4-2	630,622	27,058	298,953	304,611	360
4851 J.P- 5-1	739,191	12,807	325,220	401,164	344
4852 J.P- 5-2	797,724	9,579	350,526	437,620	445
Subtotal Justice Administration	186,623,598	5,436,417	82,191,074	98,996,106	92,189
Health and Social Services					
1110 Employee Health Clinic	560,433	26,042	228,453	305,938	261
2070 Welfare Assistance	3,146,269	118,357	1,322,309	1,705,603	1,683
5110 Juvenile Administration	24,859,523	2,932,195	9,627,458	12,299,871	9,664
5114 Juvenile-Detention Center	18,540,519	125,532	8,089,203	10,325,783	9,886
5115 Juvenile-Emergency Shelter	2,794,522	5,404	1,246,478	1,542,640	1,591
5116 Juvenile-Letot Center	3,624,794	15,542	1,625,353	1,983,899	1,944
5117 Juvenile-Youth Village	4,534,101	22,090	2,059,863	2,452,148	2,375
5118 Juvenile-Medlock Center	5,407,574	8,590	2,435,194	2,963,791	2,718
5119 Juvenile-Letot Residential Treatment Center	2,634,297	16,186	1,079,219	1,538,891	1,316
5210 Health Administration	1,538,569	40,702	453,367	1,044,500	764
5211 Environmental Health	1,932,018	561,920	512,674	857,424	1,101
5212 Public Health Lab	3,737,472	383,389	1,006,197	2,347,886	1,312
5213 Preventive Health	4,001,674	365,005	1,132,590	2,504,079	1,952
5214 Communicable Disease Control	872,116	11,779	367,387	492,950	339
5215 STD Clinic	2,558,767	269,232	816,845	1,472,690	1,192
5216 TB Clinic	2,701,929	223,117	940,858	1,537,954	1,131
5218 HHS - Finance Admin	1,072,122	13,982	482,819	575,320	446
5310 Budget Office Community Contracts	13,398,229	1,416,077	4,649,857	7,332,295	5,679
5330 CPS Program	6,269,175	2,834,559	771,386	2,663,230	111
Subtotal Health and Social Services	104,184,103	9,389,700	38,847,510	55,946,892	45,457
Other Operating					
5340 Wilmer Substance Abuse Facility	266,803	12,586	115,472	138,746	119
9910 Countywide Appropriations	14,789,755	3,210,944	5,235,483	6,343,328	5,551
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	5,649

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, 2020

Exhibit B
Page 4 of 4

DEPARTMENT	BUDGET 2020	ENCUMBRANCES AS OF MARCH 2020	ACTUAL YTD MARCH 2020	FUNDS AVAILABLE MARCH 2020	FUNDS AVAILABLE MARCH 2019
	(a)				
9940 Reserves and Contingency	9,190,935	-	-	9,190,935	4,106
Subtotal Other Operating	<u>30,604,400</u>	<u>3,223,530</u>	<u>11,707,862</u>	<u>15,673,008</u>	<u>15,428</u>
9950 Emergency Reserves	56,153,096 (a)	-	-	56,153,096	55,374
Grand Total	<u>\$ 673,674,819</u>	<u>\$ 33,545,207</u>	<u>\$ 275,760,093</u>	<u>\$ 364,369,518</u>	<u>\$ 337,959</u>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<u>\$ 14,834,815</u>	<u>\$ 10,431</u>

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	<u>(6,537,584)</u>	
	<u>\$ 56,153,096</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 SIX MONTHS ENDED MARCH 31, 2020

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES MARCH 2020	ACTUAL MONTH OF MARCH 2020	YTD ACTUAL + ENCUMBRANCES MARCH 2020	BALANCE OF BUDGET MARCH 2020	YTD ACTUAL + ENCUMBRANCES MARCH 2019
105 Road & Bridge	\$ 64,580,901	\$ 2,532,539	\$ 2,013,031	\$ 16,196,774	\$ 48,384,127	\$ 19,931,997
120 General Fund	673,674,819	33,545,207	46,792,259	309,305,301	364,369,518	281,298,541
126 Permanent Improvement Fund	8,564,988	1,027,412	328,133	2,224,814	6,340,173	2,432,637
162 Alternate Dispute Resolution	5,386,192	70,775	31,395	276,760	5,109,432	232,230
168 Dallas County Historical Commission	7,600	-	-	3,500	4,100	2,550
195 Major Technology Fund	67,721,479	11,817,262	2,960,713	29,338,944	38,382,536	21,099,443
196 Major Projects	422,007,129	148,128,272	16,319,292	193,223,582	228,783,547	218,935,631
205 Interest & Debt Retirement Fund	32,569,462	-	-	9,476,425	23,093,037	9,691,638
466 Grants	138,452,707	11,464,424	6,305,657	45,507,362	92,945,345	45,728,928
467 HUD Section 8	48,505,214	253,045	3,692,893	21,593,072	26,912,141	22,388,554
468 Charter School Grants	10,384,591	185,360	635,719	4,056,598	6,327,992	3,923,026
470 Law Library Fund	1,293,596	234,211	67,381	713,417	580,178	701,450
471 Appellate Judicial System	1,274,326	-	16,652	88,757	1,185,570	200,474
Total	<u>\$ 1,474,423,003</u>	<u>\$ 209,258,509</u>	<u>\$ 79,163,124</u>	<u>\$ 632,005,306</u>	<u>\$ 842,417,697</u>	<u>\$ 626,567,095</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.

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE SIX MONTHS ENDED MARCH 31, 2020

Exhibit D

FUND	FY 2020 BUDGET	ACTUAL MONTH OF MARCH 2020	TOTAL YTD REVENUE MARCH 2020	BALANCE OF BUDGET MARCH 2020	TOTAL YTD REVENUE MARCH 2019
105 Road and Bridge	\$ 30,873,706	\$ 2,670,003	\$ 20,474,373	\$ 10,399,333	\$ 22,368,411
120 General Fund	602,981,468	14,375,764	492,685,387	110,296,081	467,272,881
126 Permanent Improvement	4,425,457	57,811	4,505,349	(79,892)	4,185,811
162 Alternate Dispute	882,052	94,143	476,411	405,641	472,981
168 Historical Commission	-	3	12	(12)	21
195 Major Technology	47,090,015	566,337	48,129,657	(1,039,642)	44,955,401
196 Major Projects	111,941,557	2,439,036	109,542,320	2,399,237	102,874,111
205 Debt Service	23,663,300	14,288,279	24,552,995	(889,695)	24,586,951
466 Projected Federal Grants	94,014,051	8,299,040	40,281,274	53,732,777	34,075,871
467 HUD Section 8	40,082,284	3,712,500	20,673,688	19,408,596	18,769,001
468 Charter School Grants	8,158,243	570,030	3,944,915	4,213,328	3,921,411
470 Law Library	983,300	102,411	516,321	466,979	502,171
471 Appellate Judicial	257,102	24,990	143,913	113,189	141,311
TOTAL	\$ 965,352,535	\$ 47,200,346	\$ 765,926,615	\$ 199,425,920	\$ 724,126,361

(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 SIX MONTHS ENDED MARCH 31, 2020**

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF MARCH 2020	TOTAL YTD REVENUE MARCH 2020	BALANCE OF BUDGET MARCH 2020	TOTAL YTD REVENUE MARCH 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	4,422,959	\$ 425,682,474	\$ (11,229,979)	\$ 394,442,974
Licenses, Permits and Registrations	23,900,000	76,613	444,990	(b) 23,455,011	295,874
Fines and Forfeitures	361,500	(499,212)	215,846	145,654	176,354
Use of Money and Property	7,437,528	807,701	3,480,492	3,957,036	3,855,227
Charges for Current Services - General Government	44,200,500	784,458	19,294,338	24,906,162	26,037,501
Charges for Current Services - Public Safety	13,145,000	889,631	6,664,875	6,480,125	6,496,694
Charges for Current Services - Judiciary	21,772,555	1,816,083	10,472,992	11,299,563	10,184,761
Reimbursements for Current Services - General Government	599,300	42,772	372,439	226,861	247,821
Reimbursements for Current Services - Public Safety	16,562,600	1,719,135	9,151,731	7,410,869	7,029,794
Reimbursements for Current Services - Judicial	6,342,018	675,035	2,567,673	3,774,345	2,543,041
Reimbursements for Current Services - Health	11,829,150	1,417,322	4,523,942	7,305,208	4,345,802
Intergovernmental - General Government	1,523,000	154,449	1,375,342	147,658	1,171,154
Intergovernmental - Public Safety	400,000	-	-	400,000	-
Intergovernmental - Streets and Highways	659,000	-	600,000	59,000	600,000
Intergovernmental - Judiciary	1,962,000	124,652	992,011	969,989	1,122,161
Intergovernmental - Health and Welfare	579,000	10,200	158,494	420,506	747,271
Miscellaneous	2,940,900	150,441	2,038,269	902,631	2,418,061
Interfund Transfers	34,314,922	1,783,527	4,649,482	29,665,440	5,558,357
TOTAL	\$ 602,981,468	\$ 14,375,764	\$ 492,685,387	\$ 110,296,081	\$ 467,272,881

(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
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF MARCH 31, 2020 and 2019**

ASSETS	MARCH 31, 2020	MARCH 31, 2019
Cash and Investments	\$ 157,881,399	\$ 211,013,268
Inventories, Stock Room	54,240	48,040
Net Receivables - County Taxes	-	-
Net Receivables - Other	1,254,000 (a)	3,055,000 (a)
Subtotal Net Receivables	<u>1,254,000</u>	<u>3,055,000</u>
Due from Other Governmental Units	47,763	163,024
Total Receivables	1,301,763	3,218,024
Prepayments and other assets	-	65,870
TOTAL ASSETS	<u><u>\$ 159,237,402</u></u>	<u><u>\$ 214,345,202</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	218,694 (b)	3,549,255 (b)
Due to Other Governmental Units	<u>414,501</u>	<u>529,763</u>
TOTAL LIABILITIES	633,196	4,079,018
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	54,240	113,910
Projects	7,607,646	20,864,322
General Fund - Encumbrances	-	-
Projects - Encumbrances	82,872,488	129,664,505
Other - Encumbrances	9,032,476	8,516,167
UNRESERVED		
General Fund	-	-
Other Funds	59,037,356	51,107,280
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 159,237,402</u></u>	<u><u>\$ 214,345,202</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2019 or September 30, 2018 for March 31, 2020 or March 31, 2019, respectively.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

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

This Balance Sheet and accompanying Exhibits were prepared using an Other Comprehensive Basis of Accounting ("OCBOA") which approximates fund basis presentation.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF MARCH 31, 2020

FUND	BEGINNING BALANCE March 2020	ACTUAL MONTH OF March 2020	ENDING BALANCE March 2020	ENDING BALANCE March 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 5,004	\$ 11,100	\$ 16,104	\$ (9,000)
00170 Return Check Collection	(65,744)	16,968	(48,776)	(37,538)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>434,567</u>	<u>28,068</u>	<u>462,635</u>	<u>448,768</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,217,670	(161,144)	2,056,526	2,266,344
00201 Technology Fund	1,382,224	11,669	1,393,893	1,237,358
00202 Local Government Fund	16,187,882	(1,143,704)	15,044,178	15,298,588
00203 Local Official Fund	8,454,363	69,548	8,523,911	8,996,634
00204 Record Management Fund	28,312,080	9,853	28,321,933	26,018,393
00500 Payroll	(23,037)	5,398	(17,639)	834
00538 DA - Check Processing	223,878	(798)	223,080	199,250
00547 DA - State Forfeitures/Other	180,849	234	181,083	177,300
00704 Unallocated Tax	11,985,518	(962,974)	11,022,544	4,923,444
	<u>68,921,428</u>	<u>(2,171,919)</u>	<u>66,749,509</u>	<u>59,118,148</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	-	-	-	394,310
00440 Tax Notes Series 2013	-	-	-	10,914,388
00441 Combination Tax and Parking Series 2016	92,752,314	(6,920,142)	85,832,172	132,318,120
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>93,635,598</u>	<u>(6,920,142)</u>	<u>86,715,456</u>	<u>144,510,100</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	6,420
00418 Road Bond Series 1996	-	-	-	128,948
00424 Unlimited Tax Road Bonds Series	-	-	-	2,881,338
00427 Unlimited Tax Refunding & Improv	3,533,100	-	3,533,100	3,310,610
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00492 1992 Road Bond Fund	-	-	-	146,220
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>3,953,800</u>	<u>-</u>	<u>3,953,800</u>	<u>6,894,240</u>
Total Governmental Funds Cash and Investments	<u>\$ 166,945,392</u>	<u>\$ (9,063,993)</u>	<u>\$ 157,881,399</u>	<u>\$ 210,971,260</u>

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

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

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

DALLAS COUNTY
APPROPRIATIONS
FUNDS NOT BUDGETED
FOR THE SIX MONTHS ENDED MARCH 31, 2020

FUND	ENCUMBRANCES MARCH 2020	ACTUAL MONTH OF MARCH 2020	YTD ACTUAL + ENCUMBRANCES MARCH 2020	YTD ACTUAL + ENCUMBRANCES MARCH 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 10,515	\$ 79,915	\$ (98,430)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>10,515</u>	<u>79,915</u>	<u>(98,430)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	151,379	194,316	412,779	283,690
00201 Technology Fund	1,257	-	21,934	1,450
00202 Local Government Fund	3,271,437	1,279,322	5,632,585	5,857,897
00203 Local Official Fund	1,453,205	332,364	4,135,323	4,253,465
00204 Record Management Fund	4,155,198	585,858	6,269,975	5,795,470
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,526	9,679	43,610
00547 DA - State Forfeitures/Other	-	-	-	8,430
	<u>9,032,476</u>	<u>2,393,385</u>	<u>16,482,275</u>	<u>16,244,030</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	82,354,077	2,789,464	100,135,386	144,593,260
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>82,422,765</u>	<u>2,789,464</u>	<u>100,204,073</u>	<u>144,661,950</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	4,800
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	443,341	-	991,517	3,407,620
00481 Public Property Finance Obligati	-	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-	-
Subtotal road funds	<u>449,724</u>	<u>-</u>	<u>997,900</u>	<u>3,418,810</u>
Subtotal capital project funds	<u>82,872,488</u>	<u>2,789,464</u>	<u>101,201,973</u>	<u>148,080,760</u>
Total	<u>\$ 91,904,964</u>	<u>\$ 5,193,364</u>	<u>\$ 117,764,163</u>	<u>\$ 164,323,810</u>

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

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

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

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE SIX MONTHS ENDED MARCH 31, 2020

Exhibit H

FUND	ACTUAL MONTH OF MARCH 2020	TOTAL YTD REVENUE MARCH 2020	TOTAL YTD REVENUE MARCH 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	17,068	15,257	(3,120)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)	-
00210 DS Arbitrage Rebate	-	-	-
	<u>17,068</u>	<u>14,827</u>	<u>(3,120)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	31,468	344,279	368,429
00201 Technology Fund	14,748	81,758	98,294
00202 Local Government Fund	178,648	1,745,405	3,594,026
00203 Local Official Fund	445,102	3,010,670	2,600,291
00204 Record Management Fund	783,110	4,219,635	4,160,780
00500 Payroll	-	-	-
00538 DA - Check Processing	714	16,045	44,441
00547 DA - State Forfeitures/Other	234	1,475	38,037
00704 Unallocated Tax	-	-	372,852
	<u>1,454,025</u>	<u>9,419,266</u>	<u>11,277,150</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>	<u>-</u>
Road Funds:			
00414 1995 Road Bond Fund	-	-	-
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	-
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	-	-	-
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 1,471,093	\$ 9,434,093	\$ 11,274,030

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

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

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

DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF MARCH 31, 2020

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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 MARCH 31, 2020

Exhibit J

FUND	BEGINNING BALANCE March 2020	ACTUAL MONTH OF March 2020	ENDING BALANCE March 2020	ENDING BALANCE March 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 6,336,259	\$ 4,466,833	\$ 10,803,092	\$ 11,582,005
00130 Election Fund-Special	46,001	(4,320)	41,681	42,007
00166 State Report Interest Fund	2,108,037	1,230,119	3,338,156	3,351,573
00501 County Clerk-Special	15,247,334	1,103,051	16,350,385	11,930,784
00502 County Clerk-Trust	21,382,532	146,508	21,529,040	20,462,952
00503 District Clerk-Special	7,038,516	1,592,620	8,631,136	8,912,709
00504 District Clerk-Trust	25,705,364	134,994	25,840,358	26,719,456
00505 Sheriff-Special	235,237	61,495	296,731	576,951
00506 County Clerk Special Trust Fund	23,143,594	1,424,853	24,568,447	31,476,248
00532 Escrow Fund	17,664,131	(732,853)	16,931,278	17,935,514
00537 Youth Village Special Fund	523	-	523	522
00542 DA - Police Agencies	38,787	50	38,838	38,026
00543 Adult Probation-Restitution	3,582,594	169,213	3,751,807	3,334,112
00544 DA - Attorney General	28,119	36	28,155	27,567
00545 DA - Unadjudicated-Gambling	61,337	79	61,417	60,134
00546 DA - Forfeitures-Narcotics	28,148	36	28,184	55,700
00550 Justice of the Peace 1-1 Special	517,405	730	518,135	525,016
00551 Justice of the Peace 1-2 Special	116,461	220	116,681	123,077
00553 Justice of the Peace 3-3 Special	77,832	2,723	80,555	70,344
00554 Justice of the Peace 2-1 Special	397,842	-	397,842	407,620
00555 Justice of the Peace 2-2 Special	61,355	1,082	62,438	62,992
00556 Justice of the Peace 3-1 Special	15,314	222	15,535	17,768
00557 Justice of the Peace 3-2 Special	158,325	5	158,330	158,362
00559 Justice of the Peace 4-1 Special	59,339	69	59,409	57,232
00560 Justice of the Peace 4-2 Special	6,401	-	6,401	5,386
00561 Justice of the Peace 5-1 Special	12,562	125	12,687	11,850
00562 Justice of the Peace 5-2 Special	289,248	57	289,305	288,953
00570 Dallas County Housing Fin.	73,130	95	73,225	65,314
00571 Dallas County Housing Fin.	1,021,196	1,323	1,022,519	1,000,916
00580 Constable 1 Special Fund No. 580	43,081	(160)	42,921	43,280
00581 Constable 2 Special Fund No. 581	5,311	-	5,311	3,127
00582 Constable 3 Special Fund No. 582	46,558	(40,390)	6,167	26,694
00584 Constable 4 Special Fund No. 584	11,137	9,747	20,884	7,816
00586 Constable 5 Special Fund No. 586	33,035	1,489	34,524	57,297
00600 DCS - Administration	34,317,586	4,409,262	38,726,848	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	123,194	-	123,194	-
00807 District Attorney Check Collection	604,169	-	604,169	-
00808 Child Support Clearing	12,307	54,284	66,591	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 160,649,366</u>	<u>\$ 14,033,596</u>	<u>\$ 174,682,962</u>	<u>\$ 139,439,365</u>

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