



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

June 5, 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 May 31, 2020

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

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

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

Summary of County Bonded Indebtedness as of May 31, 2020

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of May 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

Darryl D. Thomas
County Auditor

wbs
DT/jh

cc: County Treasurer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF MAY 31, 2020 and 2019**

ASSETS	May 31, 2020	May 31, 2019
Cash and Investments	\$ 956,010,877 (e)	\$ 678,406,596
Inventories, Stock Room	2,386,165	2,270,488
Net Receivables - County Taxes	11,362,897	9,673,482
Net Receivables - Other	12,448,000 (a)	9,502,000 (a)
Subtotal Net Receivables	23,810,897	19,175,482
Due from Other Governmental Units	8,619,978	5,353,170
Total Receivables	32,430,875	24,528,652
Prepayments and other assets	11,954,091	5,197,830
TOTAL ASSETS	\$ 1,002,782,007	\$ 710,403,566
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	30,039,737 (b)	15,679,392 (b)
Due to Other Governmental Units	300,712,821 (e)	43,164,318
TOTAL LIABILITIES	330,752,558	58,843,710
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	14,340,255	7,468,318
Projects	185,180,245	180,394,168
General Fund - Encumbrances	29,976,980	21,965,522
Projects - Encumbrances	184,916,430	187,248,018
Other - Encumbrances	18,158,009	26,406,421
UNRESERVED		
General Fund	173,925,760	171,307,700
Other Funds	65,531,771	56,769,709
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,002,782,007	\$ 710,403,566

(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.

(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 eight months ended May 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 eight months ended May 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.

(e) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

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

Exhibit A

FUND	BEGINNING BALANCE May 2020	ACTUAL MONTH OF May 2020	ENDING BALANCE May 2020	ENDING BALANCE May 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 232,787,894	\$ (25,795,772)	\$ 206,992,122	\$ 185,480,250
00196 Major Projects	386,795,958	(5,536,612)	381,259,346	375,937,056
00205 Interest & Debt Retirement Fund	23,135,234	44,716	23,179,950	25,819,974
00466 Projected Federal Grants	<u>252,381,054</u>	<u>(4,165,441)</u> (b)	<u>248,215,613</u>	<u>11,188,549</u>
	895,100,140	(35,453,109)	859,647,031	598,425,830
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	34,924,423	1,150,760	36,075,183	35,137,243
00126 Permanent Improvement Fund	7,667,262	(252,155)	7,415,107	4,892,613
00162 Alternate Dispute Resolution	4,880,829	6,525	4,887,354	4,383,097
00168 Dallas County Historical Commission	407	0	407	3,877
00195 Major Technology Fund	45,971,180	(5,285,085)	40,686,095	28,952,450
00467 HUD Section 8	2,806,503	498,426	3,304,929	2,445,464
00468 Charter School Grants	2,932,931	(371,798)	2,561,133	2,886,371
00470 Law Library Fund	634,020	(71,930)	562,090	471,648
00471 Appellate Judicial System	<u>858,532</u>	<u>13,017</u>	<u>871,549</u>	<u>808,005</u>
	100,676,086	(4,312,239)	96,363,846	79,980,766
Total Governmental Funds Cash and Investments	<u>\$ 995,776,225</u>	<u>\$ (39,765,348)</u>	<u>\$ 956,010,877</u>	<u>\$ 678,406,596</u>

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

(b) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF May 2020	ACTUAL YTD May 2020	FUNDS AVAILABLE May 2020	FUNDS AVAILABLE May 2019
General Government					
1010 GG-County Judge	\$ 625,040	\$ 1,543	\$ 436,284	\$ 187,213	\$ 206,065
1011 Truancy Courts	758,290	38,169	510,835	209,285	195,184
1020 GG-Commissioners Court Administrator	1,848,823	36,915	1,227,235	584,673	902,212
1021 GG-Operation Services-Engineering	1,679,435	374,259	670,915	634,260	686,273
1022 GG-Operation Services- Facilities	20,232,932	3,965,098	11,144,836	5,122,998	4,895,918
1023 GG-Operation Services- Comm/Central Svcs	2,375,549	307,707	2,005,803	62,039	610,831
1024 GG-Operations Services-Records Mgt	1,015,396	55,585	587,841	371,969	283,886
1027 GG-Operations-Auto Service Center	5,105,286	1,883,095	2,588,441	633,749	533,925
1035 GG- Tax Assessor/Collector	16,030,427	87,028	10,426,531	5,516,868	5,020,369
1040 Human Resource/Civil Service	6,591,272	425,132	2,273,775	3,892,365	3,310,024
1050 GG-County Treasurer	1,496,736	21,914	891,247	583,575	454,381
1060 Office of Budget and Evaluation	727,539	1,371	514,005	212,163	261,652
1070 GG-County Auditor	9,214,497	92,331	6,150,943	2,971,223	3,033,681
1080 GG-Purchasing	1,841,360	77,933	1,030,081	733,346	804,332
1082 Small Business Enterprise SBE	831,666	25,681	372,433	433,552	208,042
1210 Elections	11,479,660	1,965,463	7,339,928	2,174,269	1,313,833
Subtotal General Government	81,853,905	9,359,223	48,171,134	24,323,548	22,720,607
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	505,274	5,213	252,995	247,067	185,188
2060 Veterans Service	361,668	1,586	192,121	167,962	177,051
Subtotal Community Services	866,942	6,798	445,116	415,028	362,240
Law Enforcement					
3110 Executive	1,707,765	10,111	1,004,176	693,478	552,402
3113 Internal Affairs	1,113,836	4,263	602,086	507,486	307,017
3121 General Services	1,236,179	5,830	821,494	408,856	364,437
3122 Personnel	1,202,167	89,656	722,011	390,500	363,698
3123 Training	1,072,468	49,043	728,014	295,411	251,760
3124 Communications	2,441,063	40,898	1,727,036	673,130	652,942
3125 Fiscal	3,402,473	603,094	1,925,976	873,402	964,603
3126 Photo Lab	237,397	15,544	118,846	103,007	101,866
3128 Bonds	2,654,691	10,731	1,885,631	758,329	957,468
3129 Bailiff	10,565,873	4,640	8,243,283	2,317,950	2,635,593
3130 Warrants	5,487,209	19,166	3,514,773	1,953,270	1,648,066
3131 Fugitive Transportation	2,136,242	3,550	1,433,193	699,500	441,758
3132 Civil	492,676	14,789	371,323	106,563	99,307
3134 Criminal Investigation	3,470,756	45,545	2,445,661	979,550	743,519
3136 FLEET	284,002	16,944	166,709	100,350	71,827
3137 Freeway Management Program	12,779,746	79,551	8,794,010	3,906,184	3,387,097
3140 Detention Services	1,331,677	8,900	802,010	520,767	440,729
3141 North Tower	29,930,524	70,648	24,118,952	5,740,924	7,119,943
3142 West Tower	14,815,081	44,317	11,893,042	2,877,722	3,780,749
3147 Central Intake	14,737,983	51,733	10,089,102	4,597,148	4,472,943
3148 South Tower	22,699,137	31,698	17,552,901	5,114,537	5,906,501
3150 Classification and Release	23,470,168	55,727	16,986,655	6,427,785	5,217,568
3152 Central Kitchen	9,228,157	472,581	6,266,040	2,489,536	2,885,701
3153 Central Laundry	1,880,114	-	1,129,555	750,559	640,399
3154 Inmate Transport	696	300	-	396	470
3155 Jail Medical	12,004,865	7,738	8,348,334	3,648,793	2,971,447
Subtotal Sheriff	180,382,946	1,756,997	131,690,815	46,935,135	46,979,808
3210 Constable Precinct #1	2,508,853	14,796	1,615,274	878,783	710,969
3220 Constable Precinct #2	1,942,774	10,843	1,246,495	685,437	462,355
3230 Constable Precinct #3	2,101,577	9,400	1,346,912	745,265	569,098
3240 Constable Precinct #4	2,702,151	11,087	1,742,328	948,735	406,184
3250 Constable Precinct #5	2,019,155	19,509	1,280,476	719,170	356,186
Subtotal Constable	11,274,511	65,635	7,231,485	3,977,391	2,504,792
3311 Crime Lab	9,613,487	965,329	5,948,806	2,699,353	3,056,765
3312 Medical Examiner	8,720,005	563,374	5,379,232	2,777,399	2,528,458
3313 Breath Alcohol Program	305,427	-	215,802	89,625	96,955
Subtotal Institute of Forensic Sciences	18,638,919	1,528,703	11,543,839	5,566,377	5,682,178

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2020**

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF May 2020	ACTUAL YTD May 2020	FUNDS AVAILABLE May 2020	FUNDS AVAILABLE May 2019
3320 Community Supervision	2,088,428	557,891	848,941	681,595	554,833
3330 Public Service Program	1,460,314	58,706	907,836	493,772	410,444
3343 Unincorporated Area Services	552,513	78,886	309,153	164,474	205,880
Subtotal Law Enforcement	214,397,631	4,046,818	152,532,069	57,818,743	56,337,934
Justice Administration					
3340 Building Security	5,005,470	1,041,497	2,426,878	1,537,096	1,829,308
3341 Emergency Management	597,937	7,744	414,591	175,602	158,998
3342 Fire Marshal	1,452,456	564,735	777,411	110,310	423,032
4011 District Attorney	55,145,521	549,476	38,090,674	16,505,371	17,167,058
4013 Drug Court Program	429,228	804	260,863	167,561	134,501
4014 Jail Diversion	694,228	5,474	533,265	155,489	225,053
4015 Divert Court Department	620,888	122,139	156,497	342,252	212,636
4020 District Clerk	16,213,946	48,872	9,275,436	6,889,638	6,379,675
4031 County Clerk	12,459,948	166,812	7,877,942	4,415,194	4,081,230
4032 County Clerk-Collections	1,206,562	18,748	781,654	406,159	413,239
4033 Truancy Courts Clerks	666,738	-	477,564	189,174	181,703
4040 Public Defender	16,416,861	93,085	11,270,114	5,053,662	5,001,467
4051 District Court Administration	222,000	2,071	148,102	71,827	75,129
4056 Domestic Relations Office Administration	3,252,847	28,372	2,147,836	1,076,639	1,016,684
4060 Jury Service	2,392,536	88,010	1,159,362	1,145,164	831,600
4065 Grand Jury Service	226,000	-	106,250	119,750	83,493
4071 5th Court of Appeals	151,141	-	97,034	54,107	52,690
4072 First Adm. Judicial Region	153,869	-	-	153,869	90,018
4080 Court Cost Miscellaneous	7,787,366	215,454	131,450	7,440,462	7,227,510
4110 14th Civil District Court	310,691	2,623	199,944	108,123	97,265
4115 44th Civil District Court	311,927	3,904	201,583	106,441	103,562
4120 68th Civil District Court	270,309	3,068	180,416	86,826	89,259
4125 95th Civil District Court	309,784	3,199	187,737	118,848	108,752
4130 101st Civil District Court	360,771	17,824	101,980	240,967	78,353
4135 116th Civil District Court	307,503	1,492	203,436	102,574	96,945
4140 134th Civil District Court	419,146	6,870	229,872	182,404	148,515
4145 160th Civil District Court	276,661	4,576	168,009	104,076	156,395
4150 162nd Civil District Court	302,184	3,930	189,941	108,314	101,398
4155 191st Civil District Court	322,414	3,219	189,811	129,383	113,287
4160 192nd Civil District Court	308,326	2,357	200,223	105,745	98,788
4165 193rd Civil District Court	316,340	7,483	177,404	131,453	71,377
4170 298th Civil District Court	313,266	2,755	200,557	109,954	101,585
4175 Civil District Masters	369,504	2,630	236,797	130,077	122,544
4180 Civil Tax Court	372,834	10,803	234,385	127,646	114,052
4210 254th Family Court	704,461	16,965	388,180	299,317	185,078
4215 255th Family Court	669,712	16,322	388,766	264,624	236,176
4220 256th Family Court	647,608	17,890	403,046	226,672	180,713
4225 301st Family Court	686,076	20,470	403,971	261,636	226,184
4230 302nd Family Court	642,525	12,049	360,265	270,211	253,042
4235 303rd Family Court	642,078	57,623	390,494	193,961	183,540
4240 330th Family Court	703,276	26,150	384,131	292,995	224,289
4250 IV-D Court	380,711	25,294	183,034	172,383	65,244
4310 304th Juvenile Court	2,419,784	96,985	1,506,860	815,939	467,737
4320 305th Juvenile Court	2,528,038	121,814	1,566,156	840,068	382,768
4401 Criminal District Court #1	823,452	35,422	574,637	213,394	64,839
4402 Criminal District Court #2	822,238	35,962	496,647	289,629	124,939
4403 Criminal District Court #3	832,061	124,321	387,552	320,188	195,479
4404 Criminal District Court #4	588,897	65,285	429,236	94,376	87,176
4405 Criminal District Court #5	761,989	37,872	569,315	154,802	162,726
4406 Criminal District Court #6	772,122	38,446	569,603	164,073	62,450
4407 Criminal District Court #7	795,087	82,625	623,116	89,346	33,199
4410 194th Criminal District Court	819,294	59,852	567,526	191,916	27,920
4415 195th Criminal District Court	798,962	43,713	563,703	191,545	84,653
4420 203rd Criminal District Court	882,791	91,380	538,468	252,943	112,975
4425 204th Criminal District Court	833,004	65,453	560,265	207,286	122,937
4430 265th Criminal District Court	747,492	51,057	563,164	133,270	63,153
4435 282nd Criminal District Court	759,770	66,471	467,493	225,806	89,445
4440 283rd Criminal District Court	773,534	24,269	500,270	248,995	174,956
4445 291st Criminal District Court	805,873	59,618	546,605	199,650	113,782
4450 292nd Criminal District Court	940,986	50,610	882,627	7,749	(37,351)
4455 363rd Criminal District Court	790,895	60,283	666,029	64,583	(29,810)
4460 Criminal District Magistrates	2,903,776	3,118	1,826,558	1,074,100	549,092
4461 Pretrial Release	4,974,701	142,575	2,887,960	1,944,166	426,214
4465 Staff Attorneys	706,756	19,953	451,953	234,850	239,654
4470 Criminal District Court Manager	367,665	46,527	295,463	25,675	125,293
4501 County Court at Law #1	515,412	4,782	338,160	172,470	157,883

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF May 2020	ACTUAL YTD May 2020	FUNDS AVAILABLE May 2020	FUNDS AVAILABLE May 2019
4502 County Court at Law #2	486,509	3,248	320,888	162,373	160,277
4503 County Court at Law #3	519,545	1,535	334,854	183,156	156,666
4504 County Court at Law #4	534,739	2,993	359,882	171,864	173,906
4505 County Court at Law #5	494,314	1,776	334,374	158,164	197,087
4601 County Criminal Court #1	625,904	8,144	384,403	233,357	164,841
4602 County Criminal Court #2	774,810	4,685	519,407	250,718	163,792
4603 County Criminal Court #3	484,321	5,814	301,580	176,927	163,029
4604 County Criminal Court #4	686,589	7,385	455,596	223,608	127,379
4605 County Criminal Court #5	652,776	9,806	392,090	250,881	164,000
4606 County Criminal Court #6	672,075	16,936	458,535	196,604	160,669
4607 County Criminal Court #7	674,328	25,152	399,209	249,968	122,737
4608 County Criminal Court #8	635,986	26,544	459,332	150,110	228,299
4609 County Criminal Court #9	739,934	17,160	390,802	331,971	201,551
4610 County Criminal Court #10	658,358	13,140	354,847	290,372	229,763
4611 County Criminal Court #11	670,424	8,062	435,799	226,562	234,895
4615 County Criminal Court of Appeals	420,445	2,522	238,403	179,520	167,613
4616 County Criminal Court of Appeals #2	622,051	24,283	406,059	191,709	153,678
4617 County Criminal Court - Magistrate	1,379	374	208	798	87
4620 County Criminal Court Manager	388,293	3,787	206,510	177,995	111,880
4701 Probate Court #1	866,848	5,968	569,335	291,546	245,728
4702 Probate Court #2	892,145	11,584	563,210	317,351	293,062
4703 Probate Court #3	1,267,151	16,025	699,139	551,987	573,873
4704 Investigators/Court Visitor Program	1,153,440	35,394	768,155	349,891	481,641
4705 Probate Associates	710,226	5,120	476,545	228,561	115,789
4811 J.P.- 1-1	1,057,468	28,655	658,684	370,128	377,552
4812 J.P.- 1-2	776,590	14,146	465,493	296,950	264,616
4821 J.P.- 2-1	752,333	22,286	491,762	238,285	226,394
4822 J.P.- 2-2	779,163	9,758	462,211	307,193	267,501
4831 J.P.- 3-1	880,459	5,934	581,494	293,031	286,903
4832 J.P.- 3-2	789,977	8,348	471,904	309,726	322,268
4841 J.P.- 4-1	778,101	41,015	487,642	249,444	237,771
4842 J.P.- 4-2	630,622	25,567	417,296	187,760	242,936
4851 J.P.- 5-1	739,191	10,385	461,517	267,289	214,421
4852 J.P.- 5-2	797,724	9,199	500,890	287,635	305,651
Subtotal Justice Administration	186,622,447	5,083,916	115,144,324	66,394,207	60,081,725
Health and Social Services					
1110 Employee Health Clinic	560,433	25,033	322,208	213,192	164,140
2070 Welfare Assistance	3,146,269	114,604	1,745,947	1,285,718	1,245,450
5110 Juvenile Administration	24,859,523	2,811,231	13,698,932	8,349,360	6,466,972
5114 Juvenile-Detention Center	18,540,519	116,641	11,342,225	7,081,652	6,670,145
5115 Juvenile-Emergency Shelter	2,794,522	6,847	1,723,020	1,064,655	1,098,518
5116 Juvenile-Letot Center	3,624,794	12,616	2,294,910	1,317,268	1,304,231
5117 Juvenile-Youth Village	4,534,101	14,420	2,870,420	1,649,262	1,581,187
5118 Juvenile-Medlock Center	5,411,229	9,283	3,411,091	1,990,855	1,721,028
5119 Juvenile-Letot Residential Treatment Center	2,634,297	12,297	1,517,711	1,104,289	933,447
5210 Health Administration	1,538,569	43,212	685,205	810,152	571,206
5211 Environmental Health	1,932,018	507,994	761,997	662,027	535,520
5212 Public Health Lab	3,737,472	699,983	1,496,792	1,540,698	818,968
5213 Preventive Health	4,001,674	549,872	1,533,059	1,918,743	1,528,524
5214 Communicable Disease Control	872,116	11,246	486,869	374,002	202,920
5215 STD Clinic	2,558,767	270,915	1,131,518	1,156,335	834,889
5216 TB Clinic	2,701,929	202,500	1,337,199	1,162,230	701,178
5218 HHS - Finance Admin	1,072,122	9,563	705,145	357,414	264,541
5310 Budget Office Community Contracts	13,398,229	976,793	5,099,344	7,322,092	5,714,212
5330 CPS Program	6,269,175	2,834,559	778,378	2,656,238	99,342
Subtotal Health and Social Services	104,187,758	9,229,609	52,941,967	42,016,182	32,456,418
Other Operating					
5340 Wilmer Substance Abuse Facility	266,803	11,856	166,988	87,960	78,301
9910 Countywide Appropriations	14,789,755	2,238,760	8,047,191	4,503,804	3,769,847
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	9,192,386	-	-	9,192,386	4,106,190
Subtotal Other Operating	30,605,851	2,250,615	14,571,086	13,784,149	7,954,338
9950 Emergency Reserves	55,140,284 (a)	-	-	55,140,284	53,663,668
Grand Total	\$ 673,674,819	\$ 29,976,980	\$ 383,805,698	\$ 259,892,141	\$ 233,576,930
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 14,834,815	\$ 10,431,663

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF May 2020	ACTUAL YTD May 2020	FUNDS AVAILABLE May 2020	FUNDS AVAILABLE May 2019
Reconciliation of budget components to budget funds available and budgeted expenditures					
General Fund Revenue Budget	\$ 602,981,468.00				
General Fund Beginning Budget LAB FY 20	55,858,536.00 (a)				
	658,840,004.00				
Carryforward encumbrances	14,834,814.90				
Rounding	(0.32)				
Budget LAB FY 20	673,674,818.58				
 Budget per budget funds available	 673,674,818.58				
	<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	(596,149,324)
	<u>6,832,144</u>
Emergency reserves - LAB 20 budget	62,690,680
Miscellaneous transfers to various departments	(7,550,396)
	<u>\$ 55,140,284</u>

DALLAS COUNTY
APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE EIGHT MONTHS ENDED MAY 31, 2020

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES May 2020	ACTUAL MONTH OF May 2020	YTD ACTUAL + ENCUMBRANCES May 2020	BALANCE OF BUDGET May 2020	YTD ACTUAL + ENCUMBRANCES May 2019
105 Road & Bridge	\$ 64,580,901	\$ 2,227,062	\$ 2,997,737	\$ 23,867,100	\$ 40,713,801	\$ 25,525,648
120 General Fund	673,674,819	29,976,980	63,860,757	413,782,678	259,892,141	385,681,472
126 Permanent Improvement Fund	8,564,988	975,077	267,328	2,711,401	5,853,586	2,706,189
162 Alternate Dispute Resolution	5,386,192	70,775	43,381	338,380	5,047,812	277,489
168 Dallas County Historical Commission	7,600	-	-	3,500	4,100	2,550
195 Major Technology Fund	67,329,767	17,089,741	4,195,161	43,996,952	23,332,814	29,119,761
196 Major Projects	416,502,308	167,826,689	9,042,837	228,044,605	188,457,703	237,253,578
205 Interest & Debt Retirement Fund	32,569,462	-	-	9,476,425	23,093,037	9,691,638
466 Grants	123,325,410	14,133,504	8,716,599	64,726,809	58,598,601	73,480,032
467 HUD Section 8	47,799,881	394,736	4,011,242	29,642,600	18,157,282	29,030,066
468 Charter School Grants	7,404,328	145,258	963,846	5,614,708	1,789,620	5,430,125
470 Law Library Fund	1,293,596	211,597	103,629	844,588	449,008	827,068
471 Appellate Judicial System	1,274,326	-	23,423	134,733	1,139,593	295,597
Total	<u>\$ 1,449,713,576</u>	<u>\$ 233,051,419</u>	<u>\$ 94,225,939</u>	<u>\$ 823,184,478</u>	<u>\$ 626,529,098</u>	<u>\$ 799,321,215</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 EIGHT MONTHS ENDED MAY 31, 2020

Exhibit D

FUND	FY 2020 BUDGET	ACTUAL MONTH OF May 2020	TOTAL YTD REVENUE May 2020	BALANCE OF BUDGET May 2020	TOTAL YTD REVENUE May 2019
105 Road and Bridge	\$ 30,873,706	\$ 3,014,386	\$ 25,631,349	\$ 5,242,357	\$ 30,557,758
120 General Fund	602,981,468	32,086,628	538,194,250	64,787,218	508,289,021
126 Permanent Improvement	4,425,457	24,370	4,443,446	(17,989)	4,146,895
162 Alternate Dispute	882,052	49,906	571,393	310,659	644,437
168 Historical Commission	-	-	12	(12)	34
195 Major Technology	47,090,015	228,552	47,395,207	(305,192)	44,362,666
196 Major Projects	111,941,557	2,021,192	109,951,858	1,989,699	115,088,023
205 Debt Service	23,663,300	44,716	24,128,646	(465,346)	28,046,766
466 Projected Federal Grants	94,014,051	(235,134,254)	291,302,706	(197,288,655)	52,535,154
467 HUD Section 8	40,082,284	4,448,586	28,790,620	11,291,664	24,897,171
468 Charter School Grants	8,158,243	599,325	5,240,403	2,917,840	5,124,477
470 Law Library	983,300	52,997	619,971	363,329	681,771
471 Appellate Judicial	257,102	13,361	170,399	86,703	182,953
TOTAL	<u>\$ 965,352,535</u>	<u>\$ (192,550,236)</u>	<u>\$ 1,076,440,259</u>	<u>\$ (111,087,724)</u>	<u>\$ 814,557,123</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
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE EIGHT MONTHS ENDED MAY 31, 2020

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF May 2020	TOTAL YTD REVENUE May 2020	BALANCE OF BUDGET May 2020	TOTAL YTD REVENUE May 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	1,418,358	\$ 417,911,610	\$ (3,459,115)	\$ 388,441,530
Licenses, Permits and Registrations	23,900,000	24,298,318	24,777,626 (b)	(877,626)	23,808,758
Fines and Forfeitures	361,500	184,744	560,283	(198,783)	968,401
Use of Money and Property	7,437,528	432,059	4,501,982	2,935,546	5,733,789
Charges for Current Services - General Government	44,200,500	930,668	33,430,519	10,769,981	32,641,893
Charges for Current Services - Public Safety	13,145,000	439,597	7,525,374	5,619,626	8,770,537
Charges for Current Services - Judiciary	21,772,555	1,258,715	12,839,657	8,932,898	14,239,858
Reimbursements for Current Services - General Government	599,300	135,109	524,014	75,286	362,969
Reimbursements for Current Services - Public Safety	16,562,600	1,618,811	12,038,352	4,524,248	10,931,147
Reimbursements for Current Services - Judicial	6,342,018	162,674	4,141,712	2,200,306	4,314,246
Reimbursements for Current Services - Health	11,829,150	676,333	5,266,527	6,562,623	4,654,988
Intergovernmental - General Government	1,523,000	101,839	1,568,162	(45,162)	1,357,702
Intergovernmental - Public Safety	400,000	-	-	400,000	458,419
Intergovernmental - Streets and Highways	659,000	-	600,000	59,000	600,000
Intergovernmental - Judiciary	1,962,000	109,634	1,204,570	757,430	1,345,091
Intergovernmental - Health and Welfare	579,000	19,200	318,414	260,586	339,259
Miscellaneous	2,940,900	45,208	2,341,281	599,619	3,070,579
Interfund Transfers	34,314,922	255,362	8,644,168	25,670,754	6,249,854
TOTAL	\$ 602,981,468	\$ 32,086,628	\$ 538,194,250	\$ 64,787,218	\$ 508,289,021

(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 MAY 31, 2020 and 2019**

ASSETS	May 31, 2020	May 31, 2019
Cash and Investments	\$ 141,048,468	\$ 191,752,022
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	1,254,000	3,055,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	1,301,763	3,102,763
Prepayments and other assets	-	-
TOTAL ASSETS	\$ 142,404,471	\$ 194,902,825
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	1,663,462 (b)	1,245,518 (b)
Due to Other Governmental Units	414,501	414,501
TOTAL LIABILITIES	2,077,964	1,660,019
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	54,240	48,040
Projects	7,041,937	9,543,344
General Fund - Encumbrances	-	-
Projects - Encumbrances	72,820,266	121,696,747
Other - Encumbrances	7,448,850	6,963,019
UNRESERVED		
General Fund	-	-
Other Funds	52,961,214	54,991,656
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 142,404,471	\$ 194,902,825

(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.

(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 MAY 31, 2020

Exhibit F

FUND	BEGINNING BALANCE May 2020	ACTUAL MONTH OF May 2020	ENDING BALANCE May 2020	ENDING BALANCE May 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 79,216	\$ (14,524)	\$ 64,692	\$ (9,926)
00170 Return Check Collection	(47,973)	3,144	(44,829)	(38,024)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>526,550</u>	<u>(11,380)</u>	<u>515,170</u>	<u>447,357</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,069,357	(4,127)	2,065,229	2,276,936
00201 Technology Fund	1,400,603	3,339	1,403,942	1,273,701
00202 Local Government Fund	14,935,010	(233,526)	14,701,484	14,724,659
00203 Local Official Fund	8,910,034	(122,779)	8,787,256	8,758,885
00204 Record Management Fund	28,828,888	443,706	29,272,593	27,011,912
00500 Payroll	(17,997)	18,511	514	(4,345)
00538 DA - Check Processing	224,341	1,493	225,834	209,866
00547 DA - State Forfeitures/Other	181,239	76	181,314	178,027
00704 Unallocated Tax	2,747,181	620,875	3,368,056	4,935,062
	<u>59,278,656</u>	<u>727,568</u>	<u>60,006,224</u>	<u>59,364,704</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	-	-	-	-
00440 Tax Notes Series 2013	-	-	-	-
00441 Combination Tax and Parking Series 2016	81,684,335	(5,994,344)	75,689,991	124,587,877
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>82,567,618</u>	<u>(5,994,344)</u>	<u>76,573,274</u>	<u>125,471,160</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	6,423
00418 Road Bond Series 1996	-	-	-	128,946
00424 Unlimited Tax Road Bonds Series	-	-	-	2,881,339
00427 Unlimited Tax Refunding & Improv	3,533,100	-	3,533,100	2,885,172
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	-	-	-	146,221
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>6,468,801</u>
Total Governmental Funds Cash and Investments	<u>\$ 146,326,624</u>	<u>\$ (5,278,156)</u>	<u>\$ 141,048,468</u>	<u>\$ 191,752,022</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 EIGHT MONTHS ENDED MAY 31, 2020

Exhibit G

FUND	ENCUMBRANCES May 2020	ACTUAL MONTH OF May 2020	YTD ACTUAL + ENCUMBRANCES May 2020	YTD ACTUAL + ENCUMBRANCES May 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 14,524	\$ 9,712	\$ (62)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>14,524</u>	<u>9,712</u>	<u>(62)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	145,897	6,174	430,408	362,563
00201 Technology Fund	-	209	22,143	2,241
00202 Local Government Fund	2,582,114	810,826	5,921,327	6,167,028
00203 Local Official Fund	890,746	586,870	4,705,157	5,110,921
00204 Record Management Fund	3,830,093	493,941	6,556,966	6,057,575
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	851	11,175	45,838
00547 DA - State Forfeitures/Other	-	-	-	8,430
	<u>7,448,850</u>	<u>1,898,872</u>	<u>17,647,176</u>	<u>17,754,597</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	-	-	-	-
00433 Tax Notes Series 2011	-	-	-	394,310
00440 Tax Notes Series 2013	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	72,744,483	6,019,173	100,701,094	144,605,550
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>72,813,170</u>	<u>6,019,173</u>	<u>100,769,781</u>	<u>155,982,932</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	4,804
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	713	442,628	991,517	3,407,624
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	-	-	-	-
	<u>7,096</u>	<u>442,628</u>	<u>997,900</u>	<u>3,418,811</u>
Subtotal capital project funds	<u>72,820,266</u>	<u>6,461,801</u>	<u>101,767,681</u>	<u>159,401,743</u>
Total	<u>\$ 80,269,116</u>	<u>\$ 8,375,196</u>	<u>\$ 119,424,569</u>	<u>\$ 177,156,278</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 EIGHT MONTHS ENDED MAY 31, 2020

Exhibit H

FUND	ACTUAL MONTH OF May 2020	TOTAL YTD REVENUE May 2020	TOTAL YTD REVENUE May 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	3,144	19,204	(3,606)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)	-
00210 DS Arbitrage Rebate	-	-	-
	<u>3,144</u>	<u>18,775</u>	<u>(3,606)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	15,658	377,857	455,111
00201 Technology Fund	3,339	91,807	135,863
00202 Local Government Fund	43,768	1,852,401	4,026,788
00203 Local Official Fund	536,014	4,275,498	3,712,732
00204 Record Management Fund	683,503	5,468,708	5,735,642
00500 Payroll	-	-	-
00538 DA - Check Processing	2,343	20,294	57,277
00547 DA - State Forfeitures/Other	76	1,706	38,763
00704 Unallocated Tax	-	-	-
	<u>1,284,701</u>	<u>12,088,271</u>	<u>14,162,174</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	<u>\$ 1,287,845</u>	<u>\$ 12,107,046</u>	<u>\$ 14,158,568</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 MAY 31, 2020**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2020	15,185,000	3,464,800	\$ 18,649,800
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>\$ 145,630,000</u>	<u>\$ 37,785,100</u>	<u>\$ 183,415,100</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 MAY 31, 2020

Exhibit J

FUND	BEGINNING BALANCE May 2020	ACTUAL MONTH OF May 2020	ENDING BALANCE May 2020	ENDING BALANCE May 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 8,741,543	\$ (3,367,318)	\$ 5,374,225	\$ 6,392,335
00130 Election Fund-Special	40,442	1,159	41,601	40,409
00166 State Report Interest Fund	501,940	523,313	1,025,252	2,275,167
00501 County Clerk-Special	17,057,037	(631,532)	16,425,505	13,389,988
00502 County Clerk-Trust	21,616,451	172,369	21,788,820	20,652,437
00503 District Clerk-Special	7,425,636	(50,616)	7,375,020	7,934,356
00504 District Clerk-Trust	26,455,203	821,841	27,277,043	31,984,507
00505 Sheriff-Special	209,135	68,006	277,141	211,904
00506 County Clerk Special Trust Fund	25,952,784	5,651,976	31,604,760	28,635,868
00532 Escrow Fund	16,664,511	(2,879,179)	13,785,332	18,999,281
00537 Youth Village Special Fund	523	-	523	523
00542 DA - Police Agencies	38,871	16	38,887	38,182
00543 Adult Probation-Restitution	3,701,253	31,518	3,732,770	3,580,923
00544 DA - Attorney General	28,180	12	28,191	27,680
00545 DA - Unadjudicated-Gambling	61,469	26	61,495	60,380
00546 DA - Forfeitures-Narcotics	28,209	12	28,220	19,783
00550 Justice of the Peace 1-1 Special	518,145	36	518,181	524,665
00551 Justice of the Peace 1-2 Special	119,291	708	119,999	118,096
00553 Justice of the Peace 3-3 Special	71,375	100	71,475	74,236
00554 Justice of the Peace 2-1 Special	397,842	330	398,173	407,126
00555 Justice of the Peace 2-2 Special	64,009	(1,509)	62,500	63,927
00556 Justice of the Peace 3-1 Special	16,000	4,319	20,318	19,433
00557 Justice of the Peace 3-2 Special	158,330	-	158,330	158,162
00559 Justice of the Peace 4-1 Special	59,409	255	59,664	59,368
00560 Justice of the Peace 4-2 Special	6,401	599	7,001	5,456
00561 Justice of the Peace 5-1 Special	12,577	10	12,587	12,621
00562 Justice of the Peace 5-2 Special	289,337	64	289,401	286,103
00570 Dallas County Housing Fin.	73,288	31	73,319	65,582
00571 Dallas County Housing Fin.	1,023,396	478	1,023,874	1,005,074
00580 Constable 1 Special Fund No. 580	42,921	(145)	42,776	43,513
00581 Constable 2 Special Fund No. 581	5,311	(25)	5,286	3,127
00582 Constable 3 Special Fund No. 582	10,456	(4,289)	6,167	6,167
00584 Constable 4 Special Fund No. 584	20,884	(17,405)	3,479	14,707
00586 Constable 5 Special Fund No. 586	31,538	(400)	31,138	30,275
00600 DCS - Administration	14,519,068	(244,594)	14,274,473	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	117,602	-	117,602	130,965
00807 District Attorney Check Collection	604,169	-	604,169	566,058
00808 Child Support Clearing	14,144	(205)	13,939	11,774
Total Fiduciary and Agency Cash and Investments	\$ 146,698,741	\$ 79,957	\$ 146,778,698	\$ 137,850,219

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