



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

February 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.

	<u>Exhibits</u>
<b><i>Balance Sheet: Budgeted Funds as of January 31, 2020</i></b>	
Summary of Cash and Investments: Budgeted Funds as of January 31, 2020	A
General Fund: Funds Available Analysis for the four months ended January 31, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2020	D
Revenue: Budget/Actual: General Fund for the four months ended January 31, 2020	E
<b><i>Balance Sheet: Funds Not Budgeted as of January 31, 2020</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of January 31, 2020	F
Appropriations: Funds Not Budgeted for the four months ended January 31, 2020	G
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<b><i>Summary of County Bonded Indebtedness as of January 31, 2020</i></b>	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of January 31, 2020</i></b>	J

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

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

Darryl D. Thomas  
County Auditor

DT/jh  
cc: County Treasurer

**DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF JANUARY 31, 2020**

<b>ASSETS</b>		
Cash and Investments		\$ 834,721,716
Inventories, Stock Room		2,239,868
Net Receivables - County Taxes	83,761,157	
Net Receivables - Other	<u>9,502,000</u> (a)	
Subtotal Net Receivables	93,263,157	
Due from Other Governmental Units	<u>9,998,085</u>	
Total Receivables		103,261,242
Prepayments and other assets		11,971,293
<b>TOTAL ASSETS</b>		<u><u>\$ 952,194,120</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	40,445,777 (b)	
Due to Other Governmental Units	<u>62,177,767</u>	
<b>TOTAL LIABILITIES</b>		102,623,544
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		14,211,162
Projects		250,945,597
General Fund - Encumbrances		32,888,027
Projects - Encumbrances		156,911,736
Other - Encumbrances		18,796,520
 <b>UNRESERVED</b>		
General Fund		308,852,268
Other Funds		66,965,267
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 952,194,120</u></u>

(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, 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  
BUDGETED FUNDS  
AS OF JANUARY 31, 2020

Exhibit A

FUND	BEGINNING BALANCE January 2020	ACTUAL MONTH OF January 2020	ENDING BALANCE January 2020	ENDING BALANCE January 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 123,317,232	\$ 182,194,510	\$ 305,511,741	\$ 297,353,393
00196 Major Projects	363,042,817	46,396,013	409,438,830	391,085,520
00205 Interest & Debt Retirement Fund	10,672,069	(9,519,935)	1,152,133	314,265
00466 Projected Federal Grants	6,411,012	3,280,655	9,691,667	10,931,371
	<u>503,443,129</u>	<u>222,351,242</u>	<u>725,794,372</u>	<u>699,684,549</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	36,055,036	1,641,128	37,696,164	29,135,324
00126 Permanent Improvement Fund	6,065,625	1,942,126	8,007,750	5,293,556
00162 Alternate Dispute Resolution	4,752,673	68,970	4,821,644	4,141,902
00168 Dallas County Historical Commission	3,399	2	3,401	6,404
00195 Major Technology Fund	30,194,346	20,811,896	51,006,242	36,157,217
00467 HUD Section 8	3,248,306	(68,165)	3,180,141	3,396,726
00468 Charter School Grants	2,527,909	218,554	2,746,463	2,936,636
00470 Law Library Fund	571,835	34,716	606,550	440,019
00471 Appellate Judicial System	851,345	7,644	858,989	899,337
	<u>84,270,473</u>	<u>24,656,871</u>	<u>108,927,345</u>	<u>82,407,121</u>
Total Governmental Funds Cash and Investments	<u>\$ 587,713,603</u>	<u>\$ 247,008,114</u>	<u>\$ 834,721,716</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 FOUR MONTHS ENDED JANUARY 31, 2020**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 625,040	\$ 738	\$ 199,642	\$ 424,661
1011 Truancy Courts	758,290	66,929	257,245	434,116
1020 GG-Commissioners Court Administrator	1,803,823	43,398	573,507	1,186,918
1021 GG-Operation Services-Engineering	1,679,435	755,786	226,466	697,182
1022 GG-Operation Services- Facilities	20,232,932	4,285,456	5,015,433	10,932,043
1023 GG-Operation Services- Comm/Central Svcs	1,299,442	625,544	385,272	288,626
1024 GG-Operations Services-Records Mgt	1,015,396	72,579	290,957	651,859
1027 GG-Operations-Auto Service Center	5,116,248	2,857,620	1,045,545	1,213,083
1035 GG- Tax Assessor/Collector	16,021,411	101,403	4,960,961	10,959,047
1040 Human Resource/Civil Service	6,536,117	432,154	1,124,932	4,979,032
1050 GG-County Treasurer	1,486,812	33,314	412,059	1,041,440
1060 Office of Budget and Evaluation	727,539	1,425	226,517	499,597
1070 GG-County Auditor	9,149,497	46,096	2,813,100	6,290,301
1080 GG-Purchasing	1,841,360	140,860	450,443	1,250,056
1082 Small Business Enterprise SBE	831,666	12,462	232,670	586,535
1210 Elections	10,784,504	2,450,550	3,976,175	4,357,778
<b>Subtotal General Government</b>	<b>79,909,509</b>	<b>11,926,313</b>	<b>22,190,925</b>	<b>45,792,272</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	505,274	6,388	123,277	375,609
2060 Veterans Service	361,668	1,251	91,010	269,407
<b>Subtotal Community Services</b>	<b>866,943</b>	<b>7,640</b>	<b>214,287</b>	<b>645,016</b>
<b>Law Enforcement</b>				
3110 Executive	1,687,765	11,370	473,511	1,202,885
3113 Internal Affairs	1,113,336	9,718	277,841	825,776
3121 General Services	1,236,179	11,944	363,584	860,651
3122 Personnel	1,202,167	58,211	370,174	773,782
3123 Training	1,072,468	116,054	357,110	599,304
3124 Communications	2,441,063	26,886	878,141	1,536,036
3125 Fiscal	3,402,973	570,681	919,297	1,912,995
3126 Photo Lab	237,397	35,359	47,829	154,210
3128 Bonds	2,654,691	12,516	839,814	1,802,360
3129 Bailiff	10,560,152	8,662	3,833,790	6,717,700
3130 Warrants	5,487,209	57,271	1,579,925	3,850,014
3131 Fugitive Transportation	2,136,242	11,420	675,241	1,449,582
3132 Civil	492,676	5,772	151,783	335,121
3134 Criminal Investigation	3,470,756	75,850	1,126,701	2,268,205
3136 FLEET	284,002	18,163	76,222	189,617
3137 Freeway Management Program	12,779,746	83,598	4,208,876	8,487,272
3140 Detention Services	1,324,677	15,033	364,942	944,702
3141 North Tower	29,930,524	61,451	11,362,688	18,506,385
3142 West Tower	14,815,081	48,866	5,362,379	9,403,837
3147 Central Intake	14,737,983	56,436	4,808,394	9,873,153
3148 South Tower	22,699,137	45,010	8,199,953	14,454,174
3150 Classification and Release	23,470,168	65,403	8,117,772	15,286,993
3152 Central Kitchen	9,260,878	450,948	2,589,064	6,220,867
3153 Central Laundry	1,880,114	-	533,619	1,346,495
3154 Inmate Transport	696	300	-	396
3155 Jail Medical	12,004,865	18,311	4,156,351	7,830,203
<b>Subtotal Sheriff</b>	<b>180,382,946</b>	<b>1,875,230</b>	<b>61,675,000</b>	<b>116,832,716</b>
3210 Constable Precinct #1	2,502,853	16,052	765,073	1,721,728
3220 Constable Precinct #2	1,942,774	12,092	622,911	1,307,771
3230 Constable Precinct #3	2,101,577	10,937	643,865	1,446,775
3240 Constable Precinct #4	2,696,551	17,514	804,736	1,874,301
3250 Constable Precinct #5	2,019,155	24,487	588,620	1,406,047
<b>Subtotal Constable</b>	<b>11,262,911</b>	<b>81,082</b>	<b>3,425,206</b>	<b>7,756,622</b>
3311 Crime Lab	8,963,487	765,811	2,778,129	5,419,547
3312 Medical Examiner	8,720,005	850,436	2,441,808	5,427,760
3313 Breath Alcohol Program	305,427	-	99,324	206,103
<b>Subtotal Institute of Forensic Sciences</b>	<b>17,988,919</b>	<b>1,616,247</b>	<b>5,319,261</b>	<b>11,053,411</b>

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2020**

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
3320 Community Supervision	2,086,360	728,523	518,399	839,437
3330 Public Service Program	1,460,314	70,690	407,535	982,089
3343 Unincorporated Area Services	550,513	85,696	150,743	314,075
<b>Subtotal Law Enforcement</b>	<b>4,107,187</b>	<b>884,909</b>	<b>1,076,677</b>	<b>3,130,510</b>
<b>Justice Administration</b>				
3340 Building Security	5,005,470	813,368	1,141,784	3,050,318
3341 Emergency Management	597,937	9,976	197,344	390,618
3342 Fire Marshal	1,452,456	566,797	348,592	537,068
4011 District Attorney	55,145,521	709,980	18,010,553	36,424,988
4013 Drug Court Program	429,068	678	133,538	294,852
4014 Jail Diversion	694,228	5,599	229,993	458,635
4015 Divert Court Department	620,888	109,202	63,307	448,379
4020 District Clerk	16,213,946	68,079	4,336,112	11,809,755
4031 County Clerk	12,459,948	181,846	3,771,975	8,506,127
4032 County Clerk-Collections	1,206,562	24,737	366,187	815,638
4033 Truancy Courts Clerks	666,738	-	221,422	445,316
4040 Public Defender	16,402,561	107,024	5,151,722	11,143,815
4051 District Court Administration	222,000	1,867	68,589	151,544
4056 Domestic Relations Office Administration	3,252,847	30,954	1,023,228	2,198,665
4060 Jury Service	2,392,536	134,440	658,497	1,599,599
4065 Grand Jury Service	226,000	-	54,270	171,730
4071 5th Court of Appeals	151,141	-	44,897	106,244
4072 First Admin. Judicial Region	153,869	-	-	153,869
4080 Court Cost Miscellaneous	8,108,749	223,461	97,859	7,787,429
4110 14th Civil District Court	310,691	3,488	87,488	219,716
4115 44th Civil District Court	311,927	4,104	92,343	215,480
4120 68th Civil District Court	270,309	3,509	84,605	182,195
4125 95th Civil District Court	307,784	3,265	87,550	216,969
4130 101st Civil District Court	340,259	28,771	43,431	268,057
4135 116th Civil District Court	307,503	5,688	94,193	207,622
4140 134th Civil District Court	419,146	7,311	111,211	300,624
4145 160th Civil District Court	276,661	4,974	80,104	191,583
4150 162nd Civil District Court	302,184	4,516	88,545	209,124
4155 191st Civil District Court	322,414	3,750	88,645	230,018
4160 192nd Civil District Court	308,326	4,698	93,377	210,251
4165 193rd Civil District Court	313,994	9,261	89,106	215,627
4170 298th Civil District Court	313,266	2,877	93,799	216,590
4175 Civil District Masters	369,504	3,403	110,283	255,818
4180 Civil Tax Court	372,834	11,067	113,112	248,655
4210 254th Family Court	705,612	17,004	177,236	511,373
4215 255th Family Court	665,512	18,117	147,830	499,565
4220 256th Family Court	647,608	17,932	181,683	447,994
4225 301st Family Court	686,076	21,566	197,185	467,325
4230 302nd Family Court	642,430	12,147	160,795	469,489
4235 303rd Family Court	642,078	56,480	182,038	403,560
4240 330th Family Court	703,276	26,189	184,588	492,499
4250 IV-D Court	380,711	43,534	107,891	229,287
4310 304th Juvenile Court	2,419,784	67,482	840,511	1,511,791
4320 305th Juvenile Court	2,528,038	129,188	700,252	1,698,598
4401 Criminal District Court #1	823,452	38,755	250,107	534,590
4402 Criminal District Court #2	822,238	41,006	232,182	549,051
4403 Criminal District Court #3	832,061	125,086	180,336	526,640
4404 Criminal District Court #4	496,557	65,471	199,557	231,528
4405 Criminal District Court #5	761,989	31,779	254,224	475,986
4406 Criminal District Court #6	772,122	38,890	244,242	488,989
4407 Criminal District Court #7	795,087	68,169	265,849	461,068
4410 194th Criminal District Court	819,294	65,994	279,034	474,266
4415 195th Criminal District Court	798,962	45,109	215,859	537,993
4420 203rd Criminal District Court	882,791	97,472	253,598	531,721
4425 204th Criminal District Court	833,004	66,326	250,978	515,699
4430 265th Criminal District Court	747,490	54,400	245,784	447,305
4435 282nd Criminal District Court	759,770	46,328	189,082	524,360
4440 283rd Criminal District Court	773,534	35,391	222,109	516,033

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2020**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
	(a)			
4445 291st Criminal District Court	805,873	63,127	238,437	504,309
4450 292nd Criminal District Court	884,601	54,103	332,662	497,836
4455 363rd Criminal District Court	759,195	60,663	230,007	468,526
4460 Criminal District Magistrates	2,903,776	4,187	860,797	2,038,791
4461 Pretrial Release	4,974,701	168,709	1,298,228	3,507,764
4465 Staff Attorneys	706,756	25,988	207,321	473,446
4470 Criminal District Court Manager	339,453	45,172	142,540	151,741
4501 County Court at Law #1	515,412	5,208	162,609	347,595
4502 County Court at Law #2	486,509	3,596	148,930	333,983
4503 County Court at Law #3	519,545	1,740	156,757	361,049
4504 County Court at Law #4	534,739	3,550	172,618	358,571
4505 County Court at Law #5	494,314	1,822	156,907	335,585
4601 County Criminal Court #1	625,904	9,017	181,844	435,043
4602 County Criminal Court #2	774,810	5,005	254,970	514,835
4603 County Criminal Court #3	484,321	6,968	146,573	330,780
4604 County Criminal Court #4	686,589	8,461	226,861	451,267
4605 County Criminal Court #5	652,776	13,250	202,611	436,916
4606 County Criminal Court #6	672,075	18,013	220,637	433,424
4607 County Criminal Court #7	674,328	29,453	189,378	455,497
4608 County Criminal Court #8	635,986	27,484	206,159	402,343
4609 County Criminal Court #9	739,934	16,317	188,995	534,622
4610 County Criminal Court #10	601,123	14,075	180,970	406,078
4611 County Criminal Court #11	670,424	10,380	208,146	451,898
4615 County Criminal Court of Appeals	399,530	3,290	109,194	287,046
4616 County Criminal Court of Appeals #2	618,051	27,581	210,993	379,477
4617 County Criminal Court - Magistrate	1,379	374	208	798
4620 County Criminal Court Manager	388,293	4,298	98,397	285,598
4701 Probate Court #1	866,348	6,891	280,002	579,456
4702 Probate Court #2	892,145	12,353	260,044	619,748
4703 Probate Court #3	1,266,651	18,111	325,448	923,091
4704 Investigators/Court Visitor Program	1,153,440	41,064	333,131	779,245
4705 Probate Associates	703,700	5,652	224,274	473,774
4811 J.P- 1-1	1,057,468	37,494	309,505	710,469
4812 J.P- 1-2	776,590	15,145	214,653	546,791
4821 J.P- 2-1	732,833	18,083	231,738	483,012
4822 J.P- 2-2	779,163	11,733	214,143	553,287
4831 J.P- 3-1	880,459	7,635	266,074	606,750
4832 J.P- 3-2	789,977	6,433	214,190	569,354
4841 J.P- 4-1	768,101	45,113	242,290	480,698
4842 J.P- 4-2	630,622	25,979	195,266	409,377
4851 J.P- 5-1	739,191	14,152	210,175	514,864
4852 J.P- 5-2	797,724	7,772	233,091	556,861
<b>Subtotal Justice Administration</b>	<b>186,573,553</b>	<b>5,223,949</b>	<b>53,928,380</b>	<b>127,421,224</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	560,433	29,465	148,742	382,225
2070 Welfare Assistance	3,146,269	148,444	858,023	2,139,801
5110 Juvenile Administration	24,859,249	3,133,551	6,254,633	15,471,065
5114 Juvenile-Detention Center	18,539,819	108,504	5,472,598	12,958,716
5115 Juvenile-Emergency Shelter	2,794,522	9,106	857,664	1,927,753
5116 Juvenile-Letot Center	3,624,794	15,268	1,099,030	2,510,496
5117 Juvenile-Youth Village	4,534,101	14,281	1,425,726	3,094,095
5118 Juvenile-Medlock Center	5,407,574	13,668	1,628,568	3,765,339
5119 Juvenile-Letot Residential Treatment Center	2,634,297	18,233	726,637	1,889,427
5210 Health Administration	1,538,569	29,260	290,149	1,219,161
5211 Environmental Health	1,841,028	564,799	352,421	923,807
5212 Public Health Lab	3,737,472	360,274	685,445	2,691,753
5213 Preventive Health	4,001,674	359,918	789,138	2,852,618
5214 Communicable Disease Control	872,116	51,991	245,387	574,737
5215 STD Clinic	2,558,767	267,430	507,625	1,783,713
5216 TB Clinic	2,701,929	239,500	595,438	1,866,991
5218 HHS - Finance Admin	1,072,122	970	318,684	752,468
5310 Budget Office Community Contracts	13,398,229	1,659,478	3,170,387	8,568,364
5330 CPS Program	6,269,175	100,394	37,247	6,131,534
<b>Subtotal Health and Social Services</b>	<b>104,092,139</b>	<b>7,124,534</b>	<b>25,463,541</b>	<b>71,504,063</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2020

<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	14,282	74,741	177,780
9910 Countywide Appropriations	10,847,755	4,133,840	2,368,224	4,345,691
9930 Cash Match for Grants	6,356,907	-	6,356,907	-
9940 Reserves and Contingency	9,195,283	-	-	9,195,283
<b>Subtotal Other Operating</b>	<u>26,666,748</u>	<u>4,148,122</u>	<u>8,799,872</u>	<u>13,718,753</u>
9950 Emergency Reserves	61,833,964 (a)	-	-	61,833,964
<b>Grand Total</b>	<u>\$ 673,674,819</u>	<u>\$ 32,888,027</u>	<u>\$ 182,093,149</u>	<u>\$ 458,693,643</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	 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	<u>(596,149,324)</u>
	6,832,144
Emergency reserves - LAB 20 budget	62,690,680
Miscellaneous transfers to various departments	(856,716)
	<u>\$ 61,833,964</u>

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

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF JANUARY 2020	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 64,580,901	\$ 2,206,207	\$ 716,264	\$ 8,261,126	\$ 56,319,775
120 General Fund	673,674,819	32,888,027	54,205,631	214,981,176	458,693,643
126 Permanent Improvement Fund	8,564,988	953,093	276,709	1,664,572	6,900,415
162 Alternate Dispute Resolution	5,386,192	71,571	19,176	144,262	5,241,930
168 Dallas County Historical Commission	7,600	-	-	500	7,100
195 Major Technology Fund	67,721,479	7,105,516	3,764,292	19,006,804	48,714,675
196 Major Projects	422,007,129	149,806,220	5,917,256	169,354,899	252,652,230
205 Interest & Debt Retirement Fund	32,569,462	-	-	9,476,425	23,093,037
466 Grants	74,519,476	14,751,589	2,200,375	35,315,906	39,203,570
467 HUD Section 8	46,114,187	334,716	3,835,157	14,278,652	31,835,536
468 Charter School Grants	7,403,189	211,306	643,184	2,815,909	4,587,280
470 Law Library Fund	1,293,596	268,037	89,215	604,128	689,467
471 Appellate Judicial System	1,274,326	-	22,729	56,445	1,217,881
Total	<u>\$ 1,405,117,343</u>	<u>\$ 208,596,282</u>	<u>\$ 71,689,988</u>	<u>\$ 475,960,803</u>	<u>\$ 929,156,539</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 FOUR MONTHS ENDED JANUARY 31, 2020**

Exhibit D

<b>FUND</b>	<b>FY2020 BUDGET</b>	<b>ACTUAL MONTH OF JANUARY 2020</b>	<b>TOTAL YTD REVENUE</b>	<b>BALANCE OF BUDGET</b>
105 Road and Bridge	\$ 30,873,706	\$ 3,670,917	\$ 12,815,279	\$ 18,058,427
120 General Fund	602,981,468	224,860,319	423,054,542	179,926,926
126 Permanent Improvement	4,425,457	2,208,577	4,006,746	418,711
162 Alternate Dispute	882,052	87,864	310,486	571,566
168 Historical Commission	-	2	6	(6)
195 Major Technology	47,090,015	23,643,589	42,881,645	4,208,370
196 Major Projects	111,941,557	52,185,487	96,700,919	15,240,638
205 Debt Service	23,663,300	(43,510)	2,100,830	21,562,470
466 Projected Federal Grants	94,014,051	10,969,274	28,326,876	65,687,175
467 HUD Section 8	40,082,284	3,392,074	13,546,113	26,536,171
468 Charter School Grants	8,158,243	880,740	2,697,871	5,460,372
470 Law Library	983,300	88,867	337,527	645,773
471 Appellate Judicial	257,102	29,882	101,863	155,239
<b>TOTAL</b>	<b>\$ 965,352,535</b>	<b>\$ 321,974,081</b>	<b>\$ 626,880,704</b>	<b>\$ 338,471,831</b>

(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 FOUR MONTHS ENDED JANUARY 31, 2020**

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF JANUARY 2020	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 414,452,495	\$ 209,411,298	\$ 379,761,226	\$ 34,691,269
Licenses, Permits and Registrations	23,900,000	63,047	306,465	23,593,535
Fines and Forfeitures	361,500	(689,065)	401,388	(39,888)
Use of Money and Property	7,437,528	687,291	2,066,647	5,370,881
Charges for Current Services - General Government	44,200,500	5,757,503	12,875,290	31,325,210
Charges for Current Services - Public Safety	13,145,000	1,128,613	4,514,736	8,630,265
Charges for Current Services - Judiciary	21,772,555	1,931,450	6,863,471	14,909,084
Reimbursements for Current Services - General Government	599,300	50,716	213,735	385,565
Reimbursements for Current Services - Public Safety	16,562,600	3,756,337	5,812,845	10,749,755
Reimbursements for Current Services - Judicial	6,342,018	214,383	1,806,584	4,535,434
Reimbursements for Current Services - Health	11,829,150	121,812	2,166,193	9,662,957
Intergovernmental - General Government	1,523,000	226,555	1,053,430	469,570
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	659,000	-	600,000	59,000
Intergovernmental - Judiciary	1,962,000	107,397	751,227	1,210,773
Intergovernmental - Health and Welfare	579,000	14,400	109,094	469,906
Miscellaneous	2,940,900	1,908,662	3,175,134	(234,234)
Interfund Transfers	34,314,922	169,922	577,078	33,737,844
<b>TOTAL</b>	<b>\$ 602,981,468</b>	<b>\$ 224,860,319</b>	<b>\$ 423,054,542</b>	<b>\$ 179,926,926</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 JANUARY 31, 2020**

<b>ASSETS</b>		
Cash and Investments		\$ 93,785,261
Inventories, Stock Room		54,240
Net Receivables - County Taxes	-	
Net Receivables - Other	3,055,000 (a)	
Subtotal Net Receivables	<u>3,055,000</u>	
Due from Other Governmental Units	47,763	
Total Receivables	<u>47,763</u>	3,102,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<u><u>\$ 96,942,264</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	1,194,667 (b)	
Due to Other Governmental Units	<u>414,501</u>	
<b>TOTAL LIABILITIES</b>		1,609,169
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		54,240
Projects		7,512,385
General Fund - Encumbrances		-
Projects - Encumbrances		90,295,454
Other - Encumbrances		6,438,796
 <b>UNRESERVED</b>		
General Fund		-
Other Funds		<u>(8,967,779)</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 96,942,264</u></u>

(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, 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 JANUARY 31, 2020

Exhibit F

FUND	BEGINNING BALANCE JANUARY 2020	ACTUAL MONTH OF JANUARY 2020	ENDING BALANCE JANUARY 2020	ENDING BALANCE JANUARY 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ 16,030	\$ (19,708)	\$ (3,678)	\$ 396
00170 Return Check Collection	(59,558)	5,333	(54,225)	(43,489)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>451,779</u>	<u>(14,375)</u>	<u>437,404</u>	<u>452,214</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	2,155,396	4,537	2,159,933	2,299,021
00201 Technology Fund	1,373,808	(495)	1,373,313	1,204,224
00202 Local Government Fund	16,064,078	405,155	16,469,232	16,646,799
00203 Local Official Fund	8,646,662	(150,396)	8,496,266	8,772,547
00204 Record Management Fund	27,793,931	59,276	27,853,207	25,510,902
00500 Payroll	(12,579)	17,700	5,121	94,049
00538 DA - Check Processing	221,627	2,935	224,562	192,645
00547 DA - State Forfeitures/Other	180,335	262	180,597	176,630
00704 Unallocated Tax	(22,971,810)	(39,080,345)	(62,052,155) (c)	(92,898,748)
	<u>33,451,448</u>	<u>(38,741,373)</u>	<u>(5,289,925)</u>	<u>(38,001,931)</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	-	-	-	394,310
00440 Tax Notes Series 2013	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	97,011,947	(3,548,249)	93,463,698	137,748,356
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>97,895,231</u>	<u>(3,548,249)</u>	<u>94,346,982</u>	<u>149,940,335</u>
<b>Road Funds:</b>				
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	3,924,649	(54,549)	3,870,101	3,574,006
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>4,345,349</u>	<u>(54,549)</u>	<u>4,290,801</u>	<u>7,157,635</u>
Total Governmental Funds Cash and Investments	<u>\$ 136,143,807</u>	<u>\$ (42,358,546)</u>	<u>\$ 93,785,261</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.

(c) Property tax revenue for January 29, 30 and 31 reflected in these financial statements, cash not transferred to Fund 704 until February, 2020.

DALLAS COUNTY  
 APPROPRIATIONS  
 FUNDS NOT BUDGETED  
 FOR THE FOUR MONTHS ENDED JANUARY 31, 2020

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF JANUARY 2020	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ 19,708	\$ 78,082
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>19,708</u>	<u>78,082</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	168,067	37,534	223,307
00201 Technology Fund	1,283	3,520	20,677
00202 Local Government Fund	4,038,804	(137,322)	4,607,797
00203 Local Official Fund	1,215,495	424,718	3,073,564
00204 Record Management Fund	1,015,147	988,337	2,243,152
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	785	5,585
00547 DA - State Forfeitures/Other	-	-	-
	<u>6,438,796</u>	<u>1,317,572</u>	<u>10,174,082</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	89,678,396	706,443	100,230,647
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>89,747,083</u>	<u>706,443</u>	<u>100,299,334</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	541,988	238,354	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>548,371</u>	<u>238,354</u>	<u>997,900</u>
<b>Subtotal road funds</b>	<u>548,371</u>	<u>238,354</u>	<u>997,900</u>
<b>Subtotal capital project funds</b>	<u>90,295,454</u>	<u>944,797</u>	<u>101,297,234</u>
<b>Total</b>	<u>\$ 96,734,250</u>	<u>\$ 2,282,077</u>	<u>\$ 111,549,398</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 FOUR MONTHS ENDED JANUARY 31, 2020

Exhibit H

FUND	ACTUAL MONTH OF JANUARY 2020	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	5,333	9,808
00190 CMAQ-Congestion, Mitigation & Air	-	(430)
00210 DS Arbitrage Rebate	-	-
	<u>5,333</u>	<u>9,378</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00200 Judicial Fund	34,905	234,761
00201 Technology Fund	15,379	57,658
00202 Local Government Fund	872,081	1,414,620
00203 Local Official Fund	301,417	2,052,520
00204 Record Management Fund	789,615	2,592,940
00500 Payroll	-	-
00538 DA - Check Processing	3,720	13,446
00547 DA - State Forfeitures/Other	262	988
	<u>2,017,379</u>	<u>6,366,934</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>\$ 2,022,711</u>	<u>\$ 6,376,312</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 JANUARY 31, 2020**

**Exhibit I**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 21,050,000	\$ 7,076,225	\$ 28,126,225
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 151,495,000</u>	<u>\$ 41,396,525</u>	<u>\$ 192,891,525</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 DECEMBER 31, 2019

Exhibit J

FUND	BEGINNING BALANCE JANUARY 2020	ACTUAL MONTH OF JANUARY 2020	ENDING BALANCE JANUARY 2020	ENDING BALANCE JANUARY 2019
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 9,400,291	\$ (1,623,722)	\$ 7,776,569	\$ 8,271,730
00130 Election Fund-Special	41,126	4,605	45,731	39,335
00166 State Report Interest Fund	3,243,664	(2,153,095)	1,090,569	1,050,076
00501 County Clerk-Special	14,591,743	(36,515)	14,555,228	11,619,171
00502 County Clerk-Trust	21,229,405	64,560	21,293,965	20,318,977
00503 District Clerk-Special	8,226,359	(1,143,722)	7,082,636	8,168,124
00504 District Clerk-Trust	15,036,431	564,509	15,600,940	26,286,779
00505 Sheriff-Special	523,960	(78,892)	445,068	230,492
00506 County Clerk Special Trust Fund	739,932	1,150,740	1,890,672	28,532,134
00532 Escrow Fund	16,880,493	300,181	17,180,673	15,375,217
00537 Youth Village Special Fund	523	-	523	522
00542 DA - Police Agencies	38,677	56	38,733	37,877
00543 Adult Probation-Restitution	3,482,294	54,721	3,537,015	3,114,762
00544 DA - Attorney General	28,039	41	28,080	27,459
00545 DA - Unadjudicated-Gambling	61,163	89	61,252	59,898
00546 DA - Forfeitures-Narcotics	28,068	41	28,109	48,045
00550 Justice of the Peace 1-1 Special	516,682	114	516,796	525,382
00551 Justice of the Peace 1-2 Special	118,012	(1,514)	116,498	122,523
00553 Justice of the Peace 3-3 Special	70,624	4,807	75,431	75,814
00554 Justice of the Peace 2-1 Special	400,950	(3,108)	397,842	407,998
00555 Justice of the Peace 2-2 Special	63,992	(924)	63,068	61,702
00556 Justice of the Peace 3-1 Special	16,825	3,552	20,377	20,511
00557 Justice of the Peace 3-2 Special	158,325	-	158,325	158,762
00559 Justice of the Peace 4-1 Special	59,782	(1,243)	58,539	51,572
00560 Justice of the Peace 4-2 Special	6,401	-	6,401	3,486
00561 Justice of the Peace 5-1 Special	11,626	536	12,162	20,435
00562 Justice of the Peace 5-2 Special	287,885	731	288,616	275,445
00570 Dallas County Housing Fin.	72,932	96	73,028	65,058
00571 Dallas County Housing Fin.	1,018,220	1,553	1,019,773	996,996
00580 Constable 1 Special Fund No. 580	43,279	587	43,866	47,095
00581 Constable 2 Special Fund No. 581	5,311	-	5,311	3,102
00582 Constable 3 Special Fund No. 582	6,167	14,049	20,216	8,462
00584 Constable 4 Special Fund No. 584	10,666	-	10,666	11,120
00586 Constable 5 Special Fund No. 586	40,070	(8,973)	31,097	30,210
00600 DCS - Administration	15,984,456	7,683,543	23,667,999	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	123,927	(200)	123,727	139,851
00807 District Attorney Check Collection	566,058	-	566,058	566,058
00808 Child Support Clearing	21,714	(10,432)	11,282	13,486
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 113,156,135</b>	<b>\$ 4,786,770</b>	<b>\$ 117,942,906</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.