



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

May 7, 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>
<i>Balance Sheet: Budgeted Funds as of April 30, 2020</i>	
Summary of Cash and Investments: Budgeted Funds as of April 30, 2020	A
General Fund: Funds Available Analysis for the seven months ended April 30, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2020	D
Revenue: Budget/Actual: General Fund for the seven months ended April 30, 2020	E
<i>Balance Sheet: Funds Not Budgeted as of April 30, 2020</i>	
Summary of Cash and Investments: Funds Not Budgeted as of April 30, 2020	F
Appropriations: Funds Not Budgeted for the seven months ended April 30, 2020	G
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<i>Summary of County Bonded Indebtedness as of April 30, 2020</i>	
	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of April 30, 2020</i>	
	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

1201 Elm Street, Suite 2300

Dallas, Texas 75270

Ph: 214-653-6472

Fx: 214-653-6440

county.auditor@dallascounty.org

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF APRIL 30, 2020 and 2019**

ASSETS	APRIL 30, 2020	APRIL 30, 2019
Cash and Investments	\$ 995,776,225 (e)	\$ 728,687,582
Inventories, Stock Room	2,285,170	2,032,216
Net Receivables - County Taxes	13,924,131	11,659,763
Net Receivables - Other	12,448,000 (a)	9,502,000 (a)
Subtotal Net Receivables	26,372,131	21,161,763
Due from Other Governmental Units	9,325,167	4,854,891
Total Receivables	35,697,298	26,016,654
Prepayments and other assets	11,959,992	5,208,668
TOTAL ASSETS	\$ 1,045,718,685	\$ 761,945,120
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	23,592,184 (b)	10,540,240 (b)
Due to Other Governmental Units	300,727,506 (e)	44,131,645
TOTAL LIABILITIES	324,319,690	54,671,885
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	14,245,162	7,240,884
Projects	221,854,921	183,107,814
General Fund - Encumbrances	33,031,182	23,835,481
Projects - Encumbrances	159,080,007	190,471,015
Other - Encumbrances	15,633,012	31,434,342
UNRESERVED		
General Fund	204,496,717	214,382,065
Other Funds	73,057,994	56,801,634
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,045,718,685	\$ 761,945,120

(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 April 30, 2020 or April 30, 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 seven months ended April 30, 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 seven months ended April 30, 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 APRIL 30, 2020

Exhibit A

FUND	BEGINNING BALANCE April 2020	ACTUAL MONTH OF April 2020	ENDING BALANCE April 2020	ENDING BALANCE April 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 263,805,841	\$ (31,017,947)	\$ 232,787,894	\$ 228,497,905
00196 Major Projects	405,047,845	(18,251,887)	386,795,958	377,480,422
00205 Interest & Debt Retirement Fund	23,604,299	(469,065)	23,135,234	25,196,402
00466 Projected Federal Grants	12,666,606	239,714,449 (b)	252,381,054	14,803,678
	<u>705,124,590</u>	<u>189,975,550</u>	<u>895,100,140</u>	<u>645,978,408</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	37,648,229	(2,723,806)	34,924,423	33,721,213
00126 Permanent Improvement Fund	8,013,999	(346,737)	7,667,262	5,058,596
00162 Alternate Dispute Resolution	4,854,182	26,646	4,880,829	4,328,468
00168 Dallas County Historical Commission	406	0	407	3,872
00195 Major Technology Fund	49,041,395	(3,070,215)	45,971,180	32,196,572
00467 HUD Section 8	2,921,918	(115,415)	2,806,503	2,848,811
00468 Charter School Grants	2,867,086	65,845	2,932,931	3,250,982
00470 Law Library Fund	626,683	7,337	634,020	478,133
00471 Appellate Judicial System	868,470	(9,939)	858,532	822,529
	<u>106,842,367</u>	<u>(6,166,281)</u>	<u>100,676,086</u>	<u>82,709,174</u>
Total Governmental Funds Cash and Investments	<u>\$ 811,966,957</u>	<u>\$ 183,809,269</u>	<u>\$ 995,776,225</u>	<u>\$ 728,687,582</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.

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2020

Exhibit B
Page 1 of 4

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF April 2020	ACTUAL YTD April 2020	FUNDS AVAILABLE April 2020	FUNDS AVAILABLE April 2019
General Government					
1010 GG-County Judge	\$ 625,040	\$ 543	\$ 357,099	\$ 267,398	\$ 279,100
1011 Truancy Courts	758,290	38,188	438,353	281,748	260,453
1020 GG-Commissioners Court Administrator	1,848,823	37,011	1,012,825	798,986	1,103,734
1021 GG-Operation Services-Engineering	1,679,435	448,910	567,754	662,770	745,155
1022 GG-Operation Services- Facilities	20,232,932	4,082,710	9,514,197	6,636,025	6,581,283
1023 GG-Operation Services- Comm/Central Svcs	2,360,772	1,496,507	773,477	90,787	726,359
1024 GG-Operations Services-Records Mgt	1,015,396	56,364	489,818	469,213	365,018
1027 GG-Operations-Auto Service Center	5,105,286	2,238,637	2,094,295	772,354	672,289
1035 GG- Tax Assessor/Collector	16,030,427	103,574	8,608,980	7,317,873	6,750,299
1040 Human Resource/Civil Service	6,591,272	450,090	1,923,571	4,217,611	3,585,453
1050 GG-County Treasurer	1,496,736	26,730	733,953	736,052	612,460
1060 Office of Budget and Evaluation	727,539	1,371	423,930	302,238	332,252
1070 GG-County Auditor	9,214,497	46,890	5,013,675	4,153,931	4,028,118
1080 GG-Purchasing	1,841,360	77,925	857,873	905,561	915,020
1082 Small Business Enterprise SBE	831,666	25,681	328,413	477,572	264,470
1210 Elections	11,479,660	2,502,431	6,630,779	2,346,450	1,501,696
Subtotal General Government	81,839,128	11,633,564	39,768,993	30,436,571	28,723,159
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	505,274	5,536	209,929	289,810	236,307
2060 Veterans Service	361,668	1,586	158,259	201,823	213,790
Subtotal Community Services	866,943	7,122	368,188	491,633	450,097
Law Enforcement					
3110 Executive	1,707,765	11,455	831,671	864,639	719,150
3113 Internal Affairs	1,113,836	4,339	495,308	614,188	442,228
3121 General Services	1,236,179	11,628	664,759	559,793	510,157
3122 Personnel	1,202,167	53,978	621,640	526,549	481,630
3123 Training	1,072,468	53,466	621,950	397,052	371,825
3124 Communications	2,441,063	26,961	1,421,087	993,015	873,437
3125 Fiscal	3,402,473	574,405	1,607,116	1,220,952	1,160,814
3126 Photo Lab	237,397	15,544	102,260	119,593	130,331
3128 Bonds	2,654,691	14,940	1,527,450	1,112,300	1,239,881
3129 Bailiff	10,565,873	4,640	6,802,587	3,758,646	4,036,676
3130 Warrants	5,487,209	26,639	2,888,327	2,572,243	2,236,712
3131 Fugitive Transportation	2,136,242	2,920	1,241,029	892,293	763,393
3132 Civil	492,676	14,675	324,464	153,537	158,131
3134 Criminal Investigation	3,470,756	44,059	2,020,193	1,406,504	1,145,476
3136 FLEET	284,002	17,665	138,148	128,190	102,164
3137 Freeway Management Program	12,779,746	72,325	7,343,817	5,363,604	4,950,334
3140 Detention Services	1,331,677	8,097	663,928	659,652	576,795
3141 North Tower	29,930,524	58,415	20,106,382	9,765,728	10,611,565
3142 West Tower	14,815,081	35,755	9,657,258	5,122,068	5,686,148
3147 Central Intake	14,737,983	45,268	8,343,254	6,349,462	6,131,514
3148 South Tower	22,699,137	28,051	14,503,580	8,167,506	8,583,332
3150 Classification and Release	23,470,168	48,170	14,129,121	9,292,877	7,929,014
3152 Central Kitchen	9,228,157	695,043	5,256,738	3,276,376	3,771,188
3153 Central Laundry	1,880,114	-	933,555	946,559	829,804
3154 Inmate Transport	696	300	-	396	470
3155 Jail Medical	12,004,865	9,638	6,988,792	5,006,435	4,437,919
Subtotal Sheriff	180,382,946	1,878,378	109,234,414	69,270,155	67,880,090
3210 Constable Precinct #1	2,508,853	15,523	1,332,107	1,161,223	1,059,386
3220 Constable Precinct #2	1,942,774	10,546	1,036,958	895,270	673,606
3230 Constable Precinct #3	2,101,577	9,847	1,112,160	979,570	789,706
3240 Constable Precinct #4	2,702,151	11,133	1,469,252	1,221,766	708,236
3250 Constable Precinct #5	2,019,155	19,819	1,048,341	950,996	573,041
Subtotal Constable	11,274,511	66,867	5,998,818	5,208,825	3,803,975
3311 Crime Lab	9,613,487	882,420	5,001,211	3,729,856	3,868,818
3312 Medical Examiner	8,720,005	664,832	4,416,681	3,638,492	3,358,547
3313 Breath Alcohol Program	305,427	-	177,328	128,099	131,783
Subtotal Institute of Forensic Sciences	18,638,919	1,547,252	9,595,220	7,496,447	7,359,148

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF April 2020	ACTUAL YTD April 2020	FUNDS AVAILABLE April 2020	FUNDS AVAILABLE April 2019
4502 County Court at Law #2	486,509	3,296	265,464	217,748	215,999
4503 County Court at Law #3	519,545	1,600	276,794	241,152	211,568
4504 County Court at Law #4	534,739	3,392	297,664	233,683	229,093
4505 County Court at Law #5	494,314	1,792	275,828	216,694	247,252
4601 County Criminal Court #1	625,904	8,167	320,006	297,732	228,920
4602 County Criminal Court #2	774,810	4,177	437,479	333,154	215,115
4603 County Criminal Court #3	484,321	4,868	265,924	213,529	211,891
4604 County Criminal Court #4	686,589	7,538	394,663	284,388	185,935
4605 County Criminal Court #5	652,776	9,809	345,408	297,559	239,459
4606 County Criminal Court #6	672,075	17,114	393,812	261,149	234,201
4607 County Criminal Court #7	674,328	25,372	343,058	305,897	186,053
4608 County Criminal Court #8	635,986	26,548	396,684	212,755	259,170
4609 County Criminal Court #9	739,934	15,915	337,022	386,997	287,055
4610 County Criminal Court #10	649,358	13,143	301,488	334,727	260,147
4611 County Criminal Court #11	670,424	8,212	379,324	282,888	300,641
4615 County Criminal Court of Appeals	419,145	2,537	198,905	217,702	209,568
4616 County Criminal Court of Appeals #2	622,051	24,283	350,798	246,970	230,045
4617 County Criminal Court - Magistrate	1,379	374	208	798	87
4620 County Criminal Court Manager	388,293	3,597	171,265	213,431	142,702
4701 Probate Court #1	866,848	6,508	476,231	384,110	316,073
4702 Probate Court #2	892,145	11,183	473,771	407,191	349,497
4703 Probate Court #3	1,267,151	16,273	576,491	674,387	692,926
4704 Investigators/Court Visitor Program	1,153,440	36,667	632,082	484,692	577,050
4705 Probate Associates	710,226	5,210	393,354	311,662	158,838
4811 J.P- 1-1	1,057,468	32,579	540,857	484,032	497,017
4812 J.P- 1-2	776,590	13,894	382,675	380,020	335,647
4821 J.P- 2-1	752,333	17,805	403,330	331,199	294,002
4822 J.P- 2-2	779,163	9,600	378,625	390,938	352,392
4831 J.P- 3-1	880,459	6,465	478,738	395,257	389,469
4832 J.P- 3-2	789,977	8,348	387,388	394,242	394,280
4841 J.P- 4-1	778,101	43,510	408,698	325,892	316,518
4842 J.P- 4-2	630,622	25,906	344,093	260,622	312,279
4851 J.P- 5-1	739,191	11,183	380,675	347,333	290,267
4852 J.P- 5-2	797,724	9,430	410,372	377,922	379,367
Subtotal Justice Administration	186,623,898	5,024,494	95,582,687	86,016,717	79,216,874
Health and Social Services					
1110 Employee Health Clinic	560,433	21,887	265,782	272,764	223,974
2070 Welfare Assistance	3,146,269	112,231	1,499,390	1,534,647	1,516,572
5110 Juvenile Administration	24,859,523	3,110,621	11,300,982	10,447,920	8,181,961
5114 Juvenile-Detention Center	18,540,519	106,578	9,382,767	9,051,173	8,540,779
5115 Juvenile-Emergency Shelter	2,794,522	6,095	1,437,854	1,350,574	1,385,883
5116 Juvenile-Letot Center	3,624,794	12,788	1,887,870	1,724,136	1,686,964
5117 Juvenile-Youth Village	4,534,101	16,635	2,387,136	2,130,329	2,048,648
5118 Juvenile-Medlock Center	5,411,229	11,504	2,826,647	2,573,079	2,317,730
5119 Juvenile-Letot Residential Treatment Center	2,634,297	13,494	1,259,861	1,360,942	1,173,594
5210 Health Administration	1,538,569	38,266	551,739	948,564	696,791
5211 Environmental Health	1,932,018	559,768	592,618	779,632	1,016,448
5212 Public Health Lab	3,737,472	668,646	1,243,365	1,825,461	1,058,182
5213 Preventive Health	4,001,674	320,110	1,323,561	2,358,004	1,744,283
5214 Communicable Disease Control	872,116	11,246	419,379	441,492	294,262
5215 STD Clinic	2,558,767	270,076	953,315	1,335,377	1,041,230
5216 TB Clinic	2,701,929	209,256	1,110,683	1,381,990	969,174
5218 HHS - Finance Admin	1,072,122	12,801	567,301	492,020	374,070
5310 Budget Office Community Contracts	13,398,229	1,177,363	4,889,566	7,331,299	5,679,712
5330 CPS Program	6,269,175	2,834,559	768,772	2,665,844	101,692
Subtotal Health and Social Services	104,187,758	9,513,922	44,668,589	50,005,247	40,051,949
Other Operating					
5340 Wilmer Substance Abuse Facility	266,803	12,275	136,845	117,683	102,797
9910 Countywide Appropriations	14,789,755	2,512,102	6,510,408	5,767,244	5,453,950
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	9,190,935	-	-	9,190,935	4,106,440
Subtotal Other Operating	30,604,400	2,524,377	13,004,160	15,075,862	9,663,187
9950 Emergency Reserves	55,155,061 (a)	-	-	55,155,061	54,569,913
Grand Total	\$ 673,674,819	\$ 33,031,182	\$ 319,944,941	\$ 320,698,696	\$ 293,091,323
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 SEVEN MONTHS ENDED APRIL 30, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF April 2020	ACTUAL YTD April 2020	FUNDS AVAILABLE April 2020	FUNDS AVAILABLE April 2019
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	673,674,818.58				
Budget per budget funds available	673,674,818.58				
	\$ -				

(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)
	6,832,144
Emergency reserves - LAB 20 budget	62,690,680
Miscellaneous transfers to various departments	(7,535,619)
	\$ 55,155,061

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 SEVEN MONTHS ENDED APRIL 30, 2020

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES April 2020	ACTUAL MONTH OF April 2020	YTD ACTUAL + ENCUMBRANCES April 2020	BALANCE OF BUDGET April 2020	YTD ACTUAL + ENCUMBRANCES April 2019
105 Road & Bridge	\$ 64,580,901	\$ 2,382,121	\$ 4,978,066	\$ 21,024,422	\$ 43,556,479	\$ 20,500,183
120 General Fund	673,674,819	33,031,182	44,184,847	352,976,123	320,698,696	326,167,078
126 Permanent Improvement Fund	8,564,988	1,066,199	271,594	2,535,195	6,029,793	2,533,966
162 Alternate Dispute Resolution	5,386,192	70,775	18,239	294,999	5,091,193	253,429
168 Dallas County Historical Commission	7,600	-	-	3,500	4,100	2,550
195 Major Technology Fund	67,329,767	11,751,041	5,190,368	34,463,091	32,866,675	24,731,648
196 Major Projects	412,672,682	147,328,966	6,079,770	198,504,046	214,168,636	226,349,553
205 Interest & Debt Retirement Fund	32,569,462	-	-	9,476,425	23,093,037	9,691,638
466 Grants	97,885,752	11,478,683	7,833,768	53,355,389	44,530,363	66,466,599
467 HUD Section 8	47,172,541	224,812	3,896,595	25,461,433	21,711,108	25,487,010
468 Charter School Grants	7,413,105	176,710	634,366	4,682,314	2,730,791	4,537,258
470 Law Library Fund	1,293,596	233,712	50,156	763,074	530,521	747,753
471 Appellate Judicial System	1,274,326	-	22,554	111,311	1,163,015	212,911
Total	<u>\$ 1,419,825,729</u>	<u>\$ 207,744,201</u>	<u>\$ 73,160,324</u>	<u>\$ 703,651,322</u>	<u>\$ 716,174,408</u>	<u>\$ 707,681,576</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 SEVEN MONTHS ENDED APRIL 30, 2020**

Exhibit D

FUND	FY 2020 BUDGET	ACTUAL MONTH OF April 2020	TOTAL YTD REVENUE April 2020	BALANCE OF BUDGET April 2020	TOTAL YTD REVENUE April 2019
105 Road and Bridge	\$ 30,873,706	\$ 2,142,590	\$ 22,616,963	\$ 8,256,743	\$ 24,638,290
120 General Fund	602,981,468	13,422,236	506,107,623	96,873,845	490,236,649
126 Permanent Improvement	4,425,457	(86,273)	4,419,076	6,381	4,125,223
162 Alternate Dispute	882,052	45,075	521,487	360,565	564,823
168 Historical Commission	-	0	12	(12)	30
195 Major Technology	47,090,015	(963,002)	47,166,655	(76,640)	44,244,936
196 Major Projects	111,941,557	(1,611,654)	107,930,666	4,010,891	102,627,181
205 Debt Service	23,663,300	(469,065)	24,083,930	(420,630)	27,423,194
466 Projected Federal Grants	94,014,051	6,250,940	286,484,587	(192,470,536)	45,518,862
467 HUD Section 8	40,082,284	3,668,345	24,342,033	15,740,251	21,839,893
468 Charter School Grants	8,158,243	696,163	4,641,078	3,517,165	4,523,016
470 Law Library	983,300	50,653	566,974	416,326	598,737
471 Appellate Judicial	257,102	13,124	157,037	100,065	163,686
TOTAL	\$ 965,352,535	\$ 23,159,134	\$ 1,029,038,122	\$ (63,685,587)	\$ 766,504,521

(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 SEVEN MONTHS ENDED APRIL 30, 2020

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF April 2020	TOTAL YTD REVENUE April 2020	BALANCE OF BUDGET April 2020	TOTAL YTD REVENUE April 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	(9,189,223)	\$ 416,493,251	\$ (2,040,756)	\$ 387,484,589
Licenses, Permits and Registrations	23,900,000	34,319	479,308	23,420,692	16,604,134
Fines and Forfeitures	361,500	159,693	375,539	(14,039)	577,542
Use of Money and Property	7,437,528	589,430	4,069,922	3,367,606	4,926,109
Charges for Current Services - General Government	44,200,500	13,205,513	32,499,851	11,700,649	31,676,785
Charges for Current Services - Public Safety	13,145,000	420,902	7,085,777	6,059,223	7,667,804
Charges for Current Services - Judiciary	21,772,555	1,107,951	11,580,943	10,191,612	12,227,140
Reimbursements for Current Services - General Government	599,300	16,467	388,906	210,394	296,606
Reimbursements for Current Services - Public Safety	16,562,600	1,267,811	10,419,541	6,143,059	9,371,122
Reimbursements for Current Services - Judicial	6,342,018	1,411,365	3,979,038	2,362,980	2,649,365
Reimbursements for Current Services - Health	11,829,150	66,252	4,590,194	7,238,956	4,510,082
Intergovernmental - General Government	1,523,000	90,981	1,466,324	56,676	1,272,947
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	102,925	1,094,936	867,064	1,237,416
Intergovernmental - Health and Welfare	579,000	140,720	299,214	279,786	314,659
Miscellaneous	2,940,900	257,805	2,296,074	644,826	2,698,475
Interfund Transfers	34,314,922	3,739,324	8,388,806	25,926,116	5,663,455
TOTAL	\$ 602,981,468	\$ 13,422,236	\$ 506,107,623	\$ 96,873,845	\$ 490,236,649

(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 APRIL 30, 2020 and 2019**

ASSETS	April 30, 2020	April 30, 2019
Cash and Investments	\$ 146,326,624	\$ 202,572,097
Inventories, Stock Room	54,240	48,040
Net Receivables - County Taxes	-	-
Net Receivables - Other	<u>1,254,000 (a)</u>	<u>3,055,000 (a)</u>
Subtotal Net Receivables	1,254,000	3,055,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	1,301,763	3,102,763
Prepayments and other assets	-	-
TOTAL ASSETS	<u><u>\$ 147,682,627</u></u>	<u><u>\$ 205,722,900</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	477,949 (b)	1,063,983 (b)
Due to Other Governmental Units	<u>414,501</u>	<u>414,501</u>
TOTAL LIABILITIES	892,450	1,478,484
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	54,240	48,040
Projects	7,324,924	20,858,303
General Fund - Encumbrances	-	-
Projects - Encumbrances	78,999,080	125,850,196
Other - Encumbrances	8,612,687	7,946,769
 UNRESERVED		
General Fund	-	-
Other Funds	<u>51,799,246</u>	<u>49,541,108</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 147,682,627</u></u>	<u><u>\$ 205,722,900</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 April 30, 2020 or April 30, 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 APRIL 30, 2020

Exhibit F

FUND	BEGINNING BALANCE April 2020	ACTUAL MONTH OF April 2020	ENDING BALANCE April 2020	ENDING BALANCE April 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 16,104	\$ 63,112	\$ 79,216	\$ 16,120
00170 Return Check Collection	(48,776)	803	(47,973)	(38,268)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>462,635</u>	<u>63,915</u>	<u>526,550</u>	<u>473,159</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,056,526	12,831	2,069,357	2,278,101
00201 Technology Fund	1,393,893	6,710	1,400,603	1,255,483
00202 Local Government Fund	15,044,178	(109,168)	14,935,010	15,295,489
00203 Local Official Fund	8,523,911	386,123	8,910,034	8,972,423
00204 Record Management Fund	28,321,933	506,955	28,828,888	26,582,807
00500 Payroll	(17,639)	(358)	(17,997)	(449)
00538 DA - Check Processing	223,080	1,261	224,341	199,320
00547 DA - State Forfeitures/Other	181,083	155	181,239	177,670
00704 Unallocated Tax	11,022,544	(8,275,363)	2,747,181	4,700,500
	<u>66,749,509</u>	<u>(7,470,853)</u>	<u>59,278,656</u>	<u>59,461,344</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	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	85,832,172	(4,147,838)	81,684,335	128,441,957
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>86,715,456</u>	<u>(4,147,838)</u>	<u>82,567,618</u>	<u>140,633,936</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	3,120,529
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>6,704,158</u>
Total Governmental Funds Cash and Investments	<u>\$ 157,881,399</u>	<u>\$ (11,554,775)</u>	<u>\$ 146,326,624</u>	<u>\$ 207,272,597</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 SEVEN MONTHS ENDED APRIL 30, 2020

Exhibit G

FUND	ENCUMBRANCES April 2020	ACTUAL MONTH OF April 2020	YTD ACTUAL + ENCUMBRANCES April 2020	YTD ACTUAL + ENCUMBRANCES April 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (84,727)	\$ (4,812)	\$ (26,096)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>(84,727)</u>	<u>(4,812)</u>	<u>(26,096)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	151,082	16,936	429,418	253,229
00201 Technology Fund	-	1,257	21,934	2,241
00202 Local Government Fund	3,202,697	167,239	5,731,085	5,968,397
00203 Local Official Fund	1,185,786	545,423	4,413,327	4,674,115
00204 Record Management Fund	4,073,121	122,120	6,310,019	5,891,004
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	645	10,324	44,733
00547 DA - State Forfeitures/Other	-	-	-	8,430
	<u>8,612,687</u>	<u>853,620</u>	<u>16,916,106</u>	<u>16,842,149</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	78,480,669	4,156,130	100,418,107	144,599,287
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>78,549,356</u>	<u>4,156,130</u>	<u>100,486,795</u>	<u>144,667,974</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	443,341	-	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	-	-	-	-
Subtotal road funds	<u>449,724</u>	<u>-</u>	<u>997,900</u>	<u>3,418,811</u>
Subtotal capital project funds	<u>78,999,080</u>	<u>4,156,130</u>	<u>101,484,694</u>	<u>148,086,785</u>
Total	<u>\$ 87,611,766</u>	<u>\$ 4,925,024</u>	<u>\$ 118,395,988</u>	<u>\$ 164,902,838</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 SEVEN MONTHS ENDED APRIL 30, 2020

Exhibit H

FUND	ACTUAL MONTH OF April 2020	TOTAL YTD REVENUE April 2020	TOTAL YTD REVENUE April 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	803	16,060	(3,851)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)	-
00210 DS Arbitrage Rebate	-	-	-
	<u>803</u>	<u>15,631</u>	<u>(3,851)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	17,920	362,199	410,485
00201 Technology Fund	6,710	88,468	117,645
00202 Local Government Fund	63,228	1,808,633	3,822,156
00203 Local Official Fund	728,815	3,739,484	3,329,263
00204 Record Management Fund	565,571	4,785,205	4,944,571
00500 Payroll	-	-	-
00538 DA - Check Processing	1,906	17,951	45,626
00547 DA - State Forfeitures/Other	155	1,630	38,406
00704 Unallocated Tax	-	-	-
	<u>1,384,304</u>	<u>10,803,570</u>	<u>12,708,152</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>\$ 1,385,108</u>	<u>\$ 10,819,201</u>	<u>\$ 12,704,302</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
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF APRIL 30, 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 APRIL 30, 2020

Exhibit J

FUND	BEGINNING BALANCE April 2020	ACTUAL MONTH OF April 2020	ENDING BALANCE April 2020	ENDING BALANCE April 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 10,803,092	\$ (2,061,549)	\$ 8,741,543	\$ 9,901,143
00130 Election Fund-Special	41,681	(1,239)	40,442	42,147
00166 State Report Interest Fund	3,338,156	(2,836,216)	501,940	1,155,116
00501 County Clerk-Special	16,350,385	706,652	17,057,037	13,500,538
00502 County Clerk-Trust	21,529,040	87,412	21,616,451	20,570,003
00503 District Clerk-Special	8,631,136	(1,205,500)	7,425,636	9,431,678
00504 District Clerk-Trust	25,840,358	614,845	26,455,203	26,251,968
00505 Sheriff-Special	296,731	(87,596)	209,135	248,799
00506 County Clerk Special Trust Fund	24,568,447	1,384,337	25,952,784	28,447,715
00532 Escrow Fund	16,931,278	(266,767)	16,664,511	17,668,380
00537 Youth Village Special Fund	523	0	523	522
00542 DA - Police Agencies	38,838	33	38,871	38,105
00543 Adult Probation-Restitution	3,751,807	(50,555)	3,701,253	3,503,877
00544 DA - Attorney General	28,155	24	28,180	27,625
00545 DA - Unadjudicated-Gambling	61,417	53	61,469	60,259
00546 DA - Forfeitures-Narcotics	28,184	24	28,209	25,462
00550 Justice of the Peace 1-1 Special	518,135	10	518,145	525,676
00551 Justice of the Peace 1-2 Special	116,681	2,611	119,291	122,658
00553 Justice of the Peace 3-3 Special	80,555	(9,180)	71,375	74,368
00554 Justice of the Peace 2-1 Special	397,842	-	397,842	406,716
00555 Justice of the Peace 2-2 Special	62,438	1,571	64,009	61,041
00556 Justice of the Peace 3-1 Special	15,535	464	16,000	15,191
00557 Justice of the Peace 3-2 Special	158,330	-	158,330	158,162
00559 Justice of the Peace 4-1 Special	59,409	-	59,409	58,540
00560 Justice of the Peace 4-2 Special	6,401	-	6,401	5,436
00561 Justice of the Peace 5-1 Special	12,687	(110)	12,577	11,460
00562 Justice of the Peace 5-2 Special	289,305	32	289,337	290,098
00570 Dallas County Housing Fin.	73,225	63	73,288	65,450
00571 Dallas County Housing Fin.	1,022,519	877	1,023,396	1,003,057
00580 Constable 1 Special Fund No. 580	42,921	-	42,921	53,858
00581 Constable 2 Special Fund No. 581	5,311	-	5,311	3,127
00582 Constable 3 Special Fund No. 582	6,167	4,289	10,456	14,786
00584 Constable 4 Special Fund No. 584	20,884	-	20,884	14,512
00586 Constable 5 Special Fund No. 586	34,524	(2,987)	31,538	57,772
00600 DCS - Administration	38,726,848	(24,207,780)	14,519,068	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	123,194	(5,592)	117,602	135,647
00807 District Attorney Check Collection	604,169	-	604,169	566,058
00808 Child Support Clearing	66,591	(52,446)	14,144	11,378
Total Fiduciary and Agency Cash and Investments	\$ 174,682,962	\$ (27,984,221)	\$ 146,698,741	\$ 134,528,392

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