



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

January 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>
<i>Balance Sheet: Budgeted Funds as of December 31, 2019</i>	
Summary of Cash and Investments: Budgeted Funds as of December 31, 2019	A
General Fund: Funds Available Analysis for the three months ended December 31, 2019	B
Appropriations: Budget/Actual: Tax and Fee Funds for the three months ended December 31, 2019	C
Revenue: Budget/Actual: Tax and Fee Funds for the three months ended December 31, 2019	D
Revenue: Budget/Actual: General Fund for the three months ended December 31, 2019	E
<i>Balance Sheet: Funds Not Budgeted as of December 31, 2019</i>	
Summary of Cash and Investments: Funds Not Budgeted as of December 31, 2019	F
Appropriations: Funds Not Budgeted for the three months ended December 31, 2019	G
Revenue: Funds Not Budgeted for the three months ended December 31, 2019	H
<i>Summary of County Bonded Indebtedness as of December 31, 2019</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of December 31, 2019</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

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF DECEMNER 31, 2019**

ASSETS		
Cash and Investments		\$ 587,716,702
Inventories, Stock Room		2,121,434
Net Receivables - County Taxes	384,521,499	
Net Receivables - Other	9,502,000 (a)	
Subtotal Net Receivables	394,023,499	
Due from Other Governmental Units	10,030,796	
Total Receivables	10,030,796	404,054,295
Prepayments and other assets		12,036,917
TOTAL ASSETS		\$ 1,005,929,348
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	26,514,070 (b)	
Due to Other Governmental Units	62,622,582	
TOTAL LIABILITIES		89,136,653
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		14,158,351
Projects		195,511,628
General Fund - Encumbrances		30,050,522
Projects - Encumbrances		147,258,593
Other - Encumbrances		19,635,141
 UNRESERVED		
General Fund		353,338,029
Other Funds		156,840,430
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 1,005,929,348

(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 DECEMBER 31, 2019

Exhibit A

FUND	BEGINNING BALANCE December 2019	ACTUAL MONTH OF December 2019	ENDING BALANCE December 2019	ENDING BALANCE December 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 13,837,340	\$ 109,479,892	\$ 123,317,232	\$ 110,848,208
00196 Major Projects	334,329,167	28,713,650	363,042,817	352,978,118
00205 Interest & Debt Retirement Fund	8,892,624	1,779,445	10,672,069	9,746,513
00466 Projected Federal Grants	10,069,341	(3,658,329)	6,411,012	9,457,233
	<u>367,128,472</u>	<u>136,314,657</u>	<u>503,443,129</u>	<u>483,030,072</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	34,693,218	1,361,818	36,055,036	27,562,239
00126 Permanent Improvement Fund	4,711,998	1,353,626	6,065,625	3,413,858
00162 Alternate Dispute Resolution	4,694,926	57,747	4,752,673	4,083,026
00168 Dallas County Historical Commission	3,397	2	3,399	6,400
00195 Major Technology Fund	16,510,922	13,683,424	30,194,346	17,219,525
00467 HUD Section 8	3,523,418	(272,013)	3,251,405	3,453,362
00468 Charter School Grants	2,567,988	(40,079)	2,527,909	3,013,953
00470 Law Library Fund	544,416	27,419	571,835	404,812
00471 Appellate Judicial System	836,291	15,054	851,345	897,406
	<u>68,086,573</u>	<u>16,186,999</u>	<u>84,273,572</u>	<u>60,054,581</u>
Total Governmental Funds Cash and Investments	<u>\$ 435,215,045</u>	<u>\$ 152,501,656</u>	<u>\$ 587,716,702</u>	<u>\$ 543,084,653</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 THREE MONTHS ENDED DECEMBER 31, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
General Government				
1010 GG-County Judge	\$ 620,443	\$ 1,438	\$ 146,646	\$ 472,359
1011 Truancy Courts	758,100	78,045	196,038	484,016
1020 GG-Commissioners Court Administrator	1,789,760	41,411	426,385	1,321,964
1021 GG-Operation Services-Engineering	1,679,435	207,495	182,686	1,289,254
1022 GG-Operation Services- Facilities	20,232,932	4,416,216	3,460,651	12,356,065
1023 GG-Operation Services- Comm/Central Svcs	1,148,242	625,490	258,655	264,097
1024 GG-Operations Services-Records Mgt	1,014,196	78,792	220,786	714,618
1027 GG-Operations-Auto Service Center	5,098,148	3,597,988	378,879	1,121,280
1035 GG- Tax Assessor/Collector	15,982,122	152,085	3,685,203	12,144,835
1040 Human Resource/Civil Service	6,532,510	398,385	913,050	5,221,075
1050 GG-County Treasurer	1,485,546	32,517	302,635	1,150,394
1060 Office of Budget and Evaluation	714,815	1,444	165,377	547,993
1070 GG-County Auditor	9,074,497	48,039	2,084,540	6,941,917
1080 GG-Purchasing	1,838,059	201,747	286,802	1,349,509
1082 Small Business Enterprise SBE	830,564	11,874	155,332	663,359
1210 Elections	10,729,654	1,810,155	2,545,469	6,374,030
Subtotal General Government	<u>79,529,020</u>	<u>11,703,120</u>	<u>15,409,136</u>	<u>52,416,765</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	504,489	9,538	89,999	404,953
2060 Veterans Service	360,269	1,421	66,679	292,169
Subtotal Community Services	<u>864,759</u>	<u>10,959</u>	<u>156,678</u>	<u>697,122</u>
Law Enforcement				
3110 Executive	1,682,874	14,564	344,589	1,323,722
3113 Internal Affairs	1,109,836	6,103	205,643	898,090
3121 General Services	1,236,179	11,469	261,125	963,585
3122 Personnel	1,202,167	66,132	260,213	875,822
3123 Training	1,072,468	57,285	243,016	772,167
3124 Communications	2,441,063	162,050	541,467	1,737,546
3125 Fiscal	3,402,973	627,444	646,055	2,129,474
3126 Photo Lab	237,397	18,257	32,292	186,848
3128 Bonds	2,654,691	12,221	622,588	2,019,882
3129 Bailiff	10,560,152	8,884	2,925,939	7,625,328
3130 Warrants	5,487,209	30,000	1,191,998	4,265,212
3131 Fugitive Transportation	2,136,242	15,653	465,050	1,655,540
3132 Civil	492,676	6,727	113,560	372,389
3134 Criminal Investigation	3,470,756	63,272	829,535	2,577,950
3136 FLEET	284,002	19,235	56,064	208,703
3137 Freeway Management Program	12,779,746	91,155	3,069,617	9,618,973
3140 Detention Services	1,324,677	15,327	270,362	1,038,988
3141 North Tower	29,930,524	66,756	8,271,234	21,592,534
3142 West Tower	14,815,081	55,108	3,931,809	10,828,164
3147 Central Intake	14,737,983	66,284	3,513,352	11,158,347
3148 South Tower	22,699,137	30,354	5,962,286	16,706,498
3150 Classification and Release	23,470,168	56,829	5,917,970	17,495,369
3152 Central Kitchen	9,264,378	526,310	1,895,086	6,842,982
3153 Central Laundry	1,880,114	-	386,538	1,493,576
3154 Inmate Transport	696	300	-	396
3155 Jail Medical	12,004,865	15,307	3,064,738	8,924,820
Subtotal Sheriff	<u>180,378,055</u>	<u>2,043,024</u>	<u>45,022,125</u>	<u>133,312,906</u>
3210 Constable Precinct #1	2,498,652	15,738	572,073	1,910,841
3220 Constable Precinct #2	1,939,587	10,690	478,302	1,450,595
3230 Constable Precinct #3	2,076,270	13,658	471,188	1,591,424
3240 Constable Precinct #4	2,692,711	17,461	605,567	2,069,683
3250 Constable Precinct #5	2,017,405	26,318	430,383	1,560,704
Subtotal Constable	<u>11,224,626</u>	<u>83,865</u>	<u>2,557,513</u>	<u>8,583,247</u>
3311 Crime Lab	8,963,487	810,659	2,050,378	6,102,450
3312 Medical Examiner	8,674,834	917,225	1,751,305	6,006,304
3313 Breath Alcohol Program	305,427	112	73,402	231,913
Subtotal Institute of Forensic Sciences	<u>17,943,748</u>	<u>1,727,996</u>	<u>3,875,085</u>	<u>12,340,667</u>

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2019**

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
3320 Community Supervision	2,086,360	1,013,956	300,681	771,723
3330 Public Service Program	1,453,018	71,340	299,037	1,082,641
3343 Unincorporated Area Services	546,832	84,871	115,204	346,757
Subtotal Law Enforcement	<u>213,632,639</u>	<u>5,025,052</u>	<u>52,169,645</u>	<u>156,437,942</u>
Justice Administration				
3340 Building Security	5,000,666	901,226	827,507	3,271,932
3341 Emergency Management	596,878	14,968	147,242	434,668
3342 Fire Marshal	1,451,417	605,676	247,986	597,756
4011 District Attorney	55,127,233	792,648	13,376,754	40,957,832
4013 Drug Court Program	426,501	1,158	93,397	331,945
4014 Jail Diversion	681,187	6,319	165,793	509,075
4015 Divert Court Department	620,888	121,112	44,927	454,849
4020 District Clerk	16,153,367	77,850	3,194,717	12,880,800
4031 County Clerk	12,450,671	200,677	2,798,223	9,451,771
4032 County Clerk-Collections	1,206,562	27,057	267,613	911,892
4033 Truancy Courts Clerks	666,738	-	163,877	502,861
4040 Public Defender	16,400,672	140,246	3,792,089	12,468,338
4051 District Court Administration	222,000	1,647	51,236	169,117
4056 Domestic Relations Office Administration	3,245,507	31,467	760,136	2,453,904
4060 Jury Service	2,391,702	130,641	435,672	1,825,389
4065 Grand Jury Service	226,000	-	42,150	183,850
4071 5th Court of Appeals	151,141	-	33,310	117,831
4072 First Admin. Judicial Region	153,869	-	-	153,869
4080 Court Cost Miscellaneous	8,139,324	196,293	64,239	7,878,791
4110 14th Civil District Court	301,980	3,952	69,240	228,788
4115 44th Civil District Court	307,011	4,953	67,336	234,722
4120 68th Civil District Court	269,067	4,134	62,075	202,859
4125 95th Civil District Court	296,548	4,006	64,883	227,660
4130 101st Civil District Court	325,596	33,458	24,397	267,741
4135 116th Civil District Court	300,379	6,973	70,053	223,353
4140 134th Civil District Court	414,202	7,962	80,396	325,845
4145 160th Civil District Court	276,654	5,544	57,530	213,579
4150 162nd Civil District Court	292,843	5,509	65,124	222,210
4155 191st Civil District Court	295,915	4,569	65,622	225,724
4160 192nd Civil District Court	305,160	5,260	69,000	230,901
4165 193rd Civil District Court	308,637	7,865	68,531	232,241
4170 298th Civil District Court	302,813	3,117	69,862	229,834
4175 Civil District Masters	369,504	3,925	81,818	283,760
4180 Civil Tax Court	372,834	11,205	85,742	275,887
4210 254th Family Court	690,942	17,977	125,930	547,035
4215 255th Family Court	657,875	14,383	168,620	474,872
4220 256th Family Court	642,710	17,821	150,575	474,314
4225 301st Family Court	681,611	5,349	141,917	534,345
4230 302nd Family Court	638,804	12,444	122,464	503,896
4235 303rd Family Court	632,965	56,728	142,628	433,609
4240 330th Family Court	700,587	27,037	140,049	533,501
4250 IV-D Court	380,711	26,945	71,852	281,915
4310 304th Juvenile Court	2,419,784	76,392	628,159	1,715,233
4320 305th Juvenile Court	2,528,038	134,195	528,389	1,865,454
4401 Criminal District Court #1	809,692	39,598	207,225	562,869
4402 Criminal District Court #2	812,807	42,068	171,008	599,732
4403 Criminal District Court #3	823,556	125,358	150,308	547,890
4404 Criminal District Court #4	478,372	65,634	146,028	266,710
4405 Criminal District Court #5	753,286	34,248	226,991	492,047
4406 Criminal District Court #6	768,042	39,573	175,106	553,362
4407 Criminal District Court #7	794,137	69,354	252,653	472,130
4410 194th Criminal District Court	819,294	68,736	229,102	521,456
4415 195th Criminal District Court	793,006	46,641	157,904	588,461
4420 203rd Criminal District Court	874,369	98,108	220,934	555,327
4425 204th Criminal District Court	832,980	67,006	179,692	586,282
4430 265th Criminal District Court	747,005	56,707	185,523	504,775
4435 282nd Criminal District Court	759,259	46,042	180,066	533,150
4440 283rd Criminal District Court	773,534	37,492	159,280	576,761

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2019

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
4445 291st Criminal District Court	805,873	63,183	190,990	551,699
4450 292nd Criminal District Court	884,454	55,150	274,360	554,944
4455 363rd Criminal District Court	752,407	60,683	168,750	522,974
4460 Criminal District Magistrates	2,895,172	5,081	635,617	2,254,474
4461 Pretrial Release	4,949,301	136,520	977,359	3,835,422
4465 Staff Attorneys	702,095	33,101	148,738	520,256
4470 Criminal District Court Manager	337,486	48,377	106,059	183,050
4501 County Court at Law #1	509,045	5,574	121,469	382,002
4502 County Court at Law #2	479,968	4,090	108,368	367,510
4503 County Court at Law #3	518,790	1,516	116,320	400,955
4504 County Court at Law #4	530,715	5,946	129,156	395,613
4505 County Court at Law #5	473,393	1,868	115,259	356,265
4601 County Criminal Court #1	620,683	3,389	132,217	485,077
4602 County Criminal Court #2	774,355	5,612	176,491	592,251
4603 County Criminal Court #3	475,404	8,963	108,948	357,493
4604 County Criminal Court #4	675,732	8,707	167,901	499,124
4605 County Criminal Court #5	624,332	15,122	141,144	468,066
4606 County Criminal Court #6	672,001	18,366	166,237	487,398
4607 County Criminal Court #7	664,342	29,766	140,261	494,316
4608 County Criminal Court #8	621,908	30,129	151,640	440,140
4609 County Criminal Court #9	726,511	17,777	134,019	574,715
4610 County Criminal Court #10	586,361	16,237	130,527	439,597
4611 County Criminal Court #11	662,692	11,931	155,703	495,057
4615 County Criminal Court of Appeals	334,830	2,762	80,128	251,940
4616 County Criminal Court of Appeals #2	618,051	27,701	162,426	427,924
4617 County Criminal Court - Magistrate	629	515	66	48
4620 County Criminal Court Manager	366,771	4,912	73,484	288,375
4701 Probate Court #1	860,309	8,869	199,270	652,170
4702 Probate Court #2	888,950	15,122	189,153	684,675
4703 Probate Court #3	1,266,651	19,559	235,212	1,011,880
4704 Investigators/Court Visitor Program	1,148,978	45,472	241,608	861,898
4705 Probate Associates	702,675	11,291	160,512	530,872
4811 J.P- 1-1	1,051,194	31,475	234,946	784,773
4812 J.P- 1-2	772,128	19,576	152,963	599,588
4821 J.P- 2-1	727,636	17,925	168,252	541,459
4822 J.P- 2-2	765,970	13,278	161,656	591,036
4831 J.P- 3-1	873,972	5,679	198,836	669,458
4832 J.P- 3-2	738,551	8,453	159,138	570,960
4841 J.P- 4-1	765,162	41,146	179,955	544,061
4842 J P 4-2	628,015	23,341	144,738	459,936
4851 J.P- 5-1	736,281	13,464	151,959	570,858
4852 J.P- 5-2	790,524	8,435	174,785	607,304
Subtotal Justice Administration	185,845,130	5,493,318	40,137,503	140,214,309
Health and Social Services				
1110 Employee Health Clinic	560,433	31,370	112,524	416,539
2070 Welfare Assistance	3,146,269	131,453	849,848	2,164,967
5110 Juvenile Administration	24,856,806	3,077,827	4,465,768	17,313,212
5114 Juvenile-Detention Center	18,502,467	83,145	3,975,845	14,443,477
5115 Juvenile-Emergency Shelter	2,794,522	10,212	634,705	2,149,606
5116 Juvenile-Letot Center	3,624,794	17,419	808,034	2,799,341
5117 Juvenile-Youth Village	4,534,101	18,286	1,027,415	3,488,400
5118 Juvenile-Medlock Center	5,407,574	12,904	1,222,023	4,172,648
5119 Juvenile-Letot Residential Treatment Center	2,634,297	22,167	521,910	2,090,220
5210 Health Administration	1,500,269	18,788	333,230	1,148,251
5211 Environmental Health	1,841,028	566,597	260,591	1,013,840
5212 Public Health Lab	3,737,472	389,474	489,711	2,858,287
5213 Preventive Health	4,001,674	440,170	562,627	2,998,877
5214 Communicable Disease Control	893,864	52,139	189,745	651,980
5215 STD Clinic	2,558,767	307,263	369,602	1,881,903
5216 TB Clinic	2,701,929	241,740	459,111	2,001,078
5218 HHS - Finance Admin	1,072,122	1,006	235,326	835,789
5310 Budget Office Community Contracts	13,398,229	471,976	3,104,373	9,821,880
5330 CPS Program	6,269,175	100,394	1,703,579	4,465,202
Subtotal Health and Social Services	104,035,792	5,994,328	21,325,966	76,715,497

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2019

Exhibit B
Page 4 of 4

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	266,803	9,302	56,052	201,449
9910 Countywide Appropriations	10,847,755	1,814,441	1,989,609	7,043,705
9930 Cash Match for Grants	6,356,907	-	-	6,356,907
9940 Reserves and Contingency	10,177,877	-	-	10,177,877
Subtotal Other Operating	<u>27,649,342</u>	<u>1,823,744</u>	<u>2,045,661</u>	<u>23,779,937</u>
9950 Emergency Reserves	62,118,137 (a)	-	-	62,118,137
Grand Total	<u>\$ 673,674,819</u>	<u>\$ 30,050,522</u>	<u>\$ 131,244,589</u>	<u>\$ 512,379,708</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	(572,543)
	<u>\$ 62,118,137</u>

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

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2019

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF DECEMBER 2019	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 64,580,901	\$ 1,766,550	\$ 885,890	\$ 7,105,504	\$ 57,475,397
120 General Fund	673,674,819	30,050,522	47,503,319	161,295,111	512,379,708
126 Permanent Improvement Fund	8,564,988	1,042,595	188,246	1,477,366	7,087,622
162 Alternate Dispute Resolution	5,386,192	71,570	18,118	125,085	5,261,107
168 Dallas County Historical Commission	7,600	-	-	500	7,100
195 Major Technology Fund	67,721,479	6,830,906	2,678,613	15,086,113	52,635,366
196 Major Projects	422,007,129	140,427,687	6,068,131	154,861,446	267,145,683
205 Interest & Debt Retirement Fund	32,569,462	-	9,476,425	9,476,425	23,093,037
466 Grants	76,119,872	15,858,911	3,204,713	34,222,854	41,897,018
467 HUD Section 8	45,961,918	421,760	3,687,527	10,530,537	35,431,381
468 Charter School Grants	7,403,189	168,862	674,124	2,130,281	5,272,908
470 Law Library Fund	1,293,596	304,894	51,770	552,495	741,101
471 Appellate Judicial System	1,274,326	-	17,952	33,716	1,240,610
Total	<u>\$ 1,406,565,469</u>	<u>\$ 196,944,256</u>	<u>\$ 74,454,827</u>	<u>\$ 396,897,431</u>	<u>\$ 1,009,668,039</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 THREE MONTHS ENDED DECEMBER 31, 2019**

Exhibit D

<u>FUND</u>	<u>FY2020 BUDGET</u>	<u>ACTUAL MONTH OF DECEMBER 2019</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 30,873,706	\$ 2,196,446	\$ 9,144,362	\$ 21,729,344
120 General Fund	602,981,468	150,580,378	197,594,224	405,387,244
126 Permanent Improvement	4,425,457	1,500,861	1,798,169	2,627,288
162 Alternate Dispute	882,052	76,501	222,623	659,429
168 Historical Commission	-	2	4	(4)
195 Major Technology	47,090,015	16,056,596	19,238,055	27,851,960
196 Major Projects	111,941,557	34,804,243	44,515,433	67,426,124
205 Debt Service	23,663,300	1,779,445	2,144,340	21,518,960
466 Projected Federal Grants	94,014,051	4,339,359	17,357,602	76,656,449
467 HUD Section 8	40,082,284	3,387,808	10,154,040	29,928,244
468 Charter School Grants	8,158,243	633,337	1,817,131	6,341,112
470 Law Library	983,300	79,188	248,660	734,640
471 Appellate Judicial	257,102	33,466	71,981	185,121
TOTAL	<u>\$ 965,352,535</u>	<u>\$ 215,467,628</u>	<u>\$ 304,306,622</u>	<u>\$ 661,045,913</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 THREE MONTHS ENDED DECEMBER 31, 2019

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF DECEMBER 2019	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 414,452,495	\$ 142,093,040	\$ 170,349,929	\$ 244,102,566
Licenses, Permits and Registrations	23,900,000	83,315	243,419	23,656,582
Fines and Forfeitures	361,500	320,209	1,090,453	(728,953)
Use of Money and Property	7,437,528	510,359	1,379,355	6,058,173
Charges for Current Services - General Government	44,200,500	823,151	7,117,787	37,082,713
Charges for Current Services - Public Safety	13,145,000	1,155,822	3,386,123	9,758,877
Charges for Current Services - Judiciary	21,772,555	1,758,353	4,932,022	16,840,533
Reimbursements for Current Services - General Government	599,300	44,273	163,019	436,281
Reimbursements for Current Services - Public Safety	16,562,600	612,457	2,056,509	14,506,091
Reimbursements for Current Services - Judicial	6,342,018	477,294	1,592,201	4,749,817
Reimbursements for Current Services - Health	11,829,150	1,678,080	2,044,382	9,784,768
Intergovernmental - General Government	1,523,000	170,748	826,875	696,125
Intergovernmental - Public Safety	400,000	-	-	400,000
Intergovernmental - Streets and Highways	659,000	-	-	659,000
Intergovernmental - Judiciary	1,962,000	248,746	643,829	1,318,171
Intergovernmental - Health and Welfare	579,000	34,294	94,694	484,306
Miscellaneous	2,940,900	464,442	1,266,472	1,674,428
Interfund Transfers	34,314,922	105,798	407,156	33,907,766
TOTAL	\$ 602,981,468	\$ 150,580,378	\$ 197,594,224	\$ 405,387,244

(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 DECEMBER 31, 2019

ASSETS		
Cash and Investments		\$ 136,143,807
Inventories, Stock Room		54,240
Net Receivables - County Taxes	-	
Net Receivables - Other	3,055,000 (a)	
Subtotal Net Receivables	3,055,000	
Due from Other Governmental Units	47,763	
Total Receivables	47,763	3,102,763
Prepayments and other assets		-
TOTAL ASSETS		\$ 139,300,810
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,917,605 (b)	
Due to Other Governmental Units	414,501	
TOTAL LIABILITIES		4,332,107
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		54,240
Projects		8,323,036
General Fund - Encumbrances		-
Projects - Encumbrances		90,429,600
Other - Encumbrances		7,369,884
 UNRESERVED		
General Fund		-
Other Funds		28,791,943
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 139,300,810

(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 DECEMBER 31, 2019

Exhibit F

FUND	BEGINNING BALANCE DECEMBER 2019	ACTUAL MONTH OF DECEMBER 2019	ENDING BALANCE DECEMBER 2019	ENDING BALANCE DECEMBER 2018
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 16,338	\$ (308)	\$ 16,030	\$ 16,484
00170 Return Check Collection	(53,782)	(5,776)	(59,558)	(35,339)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>457,863</u>	<u>(6,084)</u>	<u>451,779</u>	<u>476,452</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,064,600	90,796	2,155,396	2,291,261
00201 Technology Fund	1,361,283	12,525	1,373,808	1,192,519
00202 Local Government Fund	16,093,763	(29,685)	16,064,078	14,528,271
00203 Local Official Fund	9,072,030	(425,368)	8,646,662	8,798,972
00204 Record Management Fund	27,141,476	652,455	27,793,931	25,104,642
00500 Payroll	3,503	(16,082)	(12,579)	2,505
00538 DA - Check Processing	219,156	2,471	221,627	190,730
00547 DA - State Forfeitures/Other	180,080	256	180,335	139,801
00704 Unallocated Tax	50,126,514	(73,098,324)	(22,971,810) (c)	(2,665,319)
	<u>106,262,404</u>	<u>(72,810,956)</u>	<u>33,451,448</u>	<u>49,583,382</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	100,398,043	(3,386,095)	97,011,947	141,171,057
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>101,281,326</u>	<u>(3,386,095)</u>	<u>97,895,231</u>	<u>153,363,036</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	3,924,649	-	3,924,649	3,592,795
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>-</u>	<u>4,345,349</u>	<u>7,176,424</u>
Total Governmental Funds Cash and Investments	<u>\$ 212,346,943</u>	<u>\$ (76,203,136)</u>	<u>\$ 136,143,807</u>	<u>\$ 210,599,294</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 December 30 and 31 reflected in these financial statements, cash not transferred to Fund 704 until January 2 and 3, 2020.

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2019

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF DECEMBER 2019	YTD ACTUAL + ENCUMBRANCES
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ (18,965)	\$ 58,374
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>-</u>	<u>(18,965)</u>	<u>58,374</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	192,761	(4,784)	216,218
00201 Technology Fund	4,803	15,874	20,677
00202 Local Government Fund	4,061,859	457,995	4,852,328
00203 Local Official Fund	1,208,407	814,579	2,655,126
00204 Record Management Fund	1,902,054	103,677	2,142,332
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	348	4,800
00547 DA - State Forfeitures/Other	-	-	-
	<u>7,369,884</u>	<u>1,387,689</u>	<u>9,891,481</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	89,574,188	3,562,934	99,640,388
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>89,642,875</u>	<u>3,562,934</u>	<u>99,709,076</u>
Road Funds:			
00414 1995 Road Bond Fund	-	-	-
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	780,341	54,549	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>786,725</u>	<u>54,549</u>	<u>997,900</u>
Subtotal road funds	<u>786,725</u>	<u>54,549</u>	<u>997,900</u>
Subtotal capital project funds	<u>90,429,600</u>	<u>3,617,483</u>	<u>100,706,975</u>
Total	<u>\$ 97,799,484</u>	<u>\$ 4,986,207</u>	<u>\$ 110,656,831</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 THREE MONTHS ENDED DECEMBER 31, 2019

Exhibit H

FUND	ACTUAL MONTH OF DECEMBER 2019	TOTAL YTD REVENUE
GOVERNMENTAL FUNDS:		
Major Funds:		
00125 Petit Jury Fund	\$ -	\$ -
00170 Return Check Collection	(5,776)	4,475
00190 CMAQ-Congestion, Mitigation & Air	-	(430)
00210 DS Arbitrage Rebate	-	-
	<u>(5,776)</u>	<u>4,046</u>
Other Non-Major Governmental Funds:		
Special Revenue Funds:		
00200 Judicial Fund	90,398	199,856
00201 Technology Fund	12,525	42,279
00202 Local Government Fund	180,630	542,539
00203 Local Official Fund	350,047	1,751,102
00204 Record Management Fund	762,349	1,803,325
00500 Payroll	-	-
00538 DA - Check Processing	2,819	9,726
00547 DA - State Forfeitures/Other	256	727
	<u>1,399,023</u>	<u>4,349,555</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>
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>
Total	\$ 1,393,247	\$ 4,353,601

(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 DECEMBER 31, 2019**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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 DECEMBER 2019	ACTUAL MONTH OF DECEMBER 2019	ENDING BALANCE DECEMBER 2019	ENDING BALANCE DECEMBER 2018
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 5,946,703	\$ 3,453,588	\$ 9,400,291	\$ 10,112,870
00130 Election Fund-Special	(619,849)	660,975	41,126	39,665
00166 State Report Interest Fund	2,206,641	1,037,023	3,243,664	3,105,132
00501 County Clerk-Special	14,332,586	259,157	14,591,743	10,869,820
00502 County Clerk-Trust	21,205,665	23,740	21,229,405	20,186,824
00503 District Clerk-Special	7,052,377	1,173,982	8,226,359	8,201,005
00504 District Clerk-Trust	15,082,826	(46,395)	15,036,431	28,933,053
00505 Sheriff-Special	250,822	273,138	523,960	238,152
00506 County Clerk Special Trust Fund	343,171	396,762	739,932	28,588,500
00532 Escrow Fund	15,212,380	1,668,113	16,880,493	15,472,981
00537 Youth Village Special Fund	523	-	523	522
00542 DA - Police Agencies	38,622	55	38,677	37,804
00543 Adult Probation-Restitution	3,419,403	62,891	3,482,294	3,089,777
00544 DA - Attorney General	27,999	40	28,039	27,406
00545 DA - Unadjudicated-Gambling	61,076	87	61,163	59,782
00546 DA - Forfeitures-Narcotics	28,029	39	28,068	47,951
00550 Justice of the Peace 1-1 Special	516,688	(6)	516,682	523,815
00551 Justice of the Peace 1-2 Special	120,372	(2,360)	118,012	126,362
00553 Justice of the Peace 3-3 Special	74,520	(3,896)	70,624	72,321
00554 Justice of the Peace 2-1 Special	399,875	1,075	400,950	406,991
00555 Justice of the Peace 2-2 Special	62,564	1,428	63,992	61,687
00556 Justice of the Peace 3-1 Special	25,550	(8,725)	16,825	24,557
00557 Justice of the Peace 3-2 Special	158,325	-	158,325	158,838
00559 Justice of the Peace 4-1 Special	59,572	210	59,782	50,587
00560 Justice of the Peace 4-2 Special	6,401	-	6,401	3,486
00561 Justice of the Peace 5-1 Special	14,321	(2,695)	11,626	19,774
00562 Justice of the Peace 5-2 Special	287,065	820	287,885	273,132
00570 Dallas County Housing Fin.	66,338	6,594	72,932	64,932
00571 Dallas County Housing Fin.	1,016,777	1,443	1,018,220	994,938
00580 Constable 1 Special Fund No. 580	231,184	(187,905)	43,279	47,080
00581 Constable 2 Special Fund No. 581	5,311	-	5,311	3,102
00582 Constable 3 Special Fund No. 582	13,486	(7,319)	6,167	6,167
00584 Constable 4 Special Fund No. 584	8,666	2,000	10,666	11,120
00586 Constable 5 Special Fund No. 586	50,515	(10,445)	40,070	31,707
00600 DCS - Administration	15,373,322	611,134	15,984,456	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	124,577	(650)	123,927	141,243
00807 District Attorney Check Collection	566,058	-	566,058	566,058
00808 Child Support Clearing	12,307	9,407	21,714	16,226
Total Fiduciary and Agency Cash and Investments	\$ 103,782,830	\$ 9,373,305	\$ 113,156,135	\$ 132,615,428

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