



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

August 13, 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 July 31, 2020</i></b>	
Summary of Cash and Investments: Budgeted Funds as of July 31, 2020	A
General Fund: Funds Available Analysis for the ten months ended July 31, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the ten months ended July 31, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the ten months ended July 31, 2020	D
Revenue: Budget/Actual: General Fund for the ten months ended July 31, 2020	E
<b><i>Balance Sheet: Funds Not Budgeted as of July 31, 2020</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of July 31, 2020	F
Appropriations: Funds Not Budgeted for the ten months ended July 31, 2020	G
Revenue: Funds Not Budgeted for the ten months ended July 31, 2020	H
<b><i>Summary of County Bonded Indebtedness as of July 31, 2020</i></b>	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of July 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*

Darryl D. Thomas  
County Auditor

DT/jh  
cc: County Treasurer

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

ASSETS	July 31, 2020	July 31, 2019
Cash and Investments	\$ 810,640,750 (e)	\$ 599,613,627
Inventories, Stock Room	2,392,967	2,293,345
Net Receivables - County Taxes	7,806,304	6,862,005
Net Receivables - Other	12,286,000 (a)	9,502,000 (a)
Subtotal Net Receivables	20,092,304	16,364,005
Due from Other Governmental Units	8,233,784	5,258,953
Total Receivables	28,326,087	21,622,958
Prepayments and other assets	12,192,599	5,188,744
<b>TOTAL ASSETS</b>	<b>\$ 853,552,403</b>	<b>\$ 628,718,674</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	34,769,177 (b)	33,449,846 (b)
Due to Other Governmental Units	298,552,964 (e)	40,273,742
<b>TOTAL LIABILITIES</b>	333,322,141	73,723,588
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	14,585,566	7,482,089
Projects	159,622,524	162,542,966
General Fund - Encumbrances	25,944,889	18,182,948
Projects - Encumbrances	172,025,735	180,740,644
Other - Encumbrances	29,717,986	23,501,435
<b>UNRESERVED</b>		
General Fund	123,674,887	112,861,142
Other Funds	(5,341,325)	49,683,862
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 853,552,403</b>	<b>\$ 628,718,674</b>

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

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

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

(d) Financial Statements includes revenues collected and expenses paid during the ten months ended July 31, 2020. The majority of expected and budgeted revenue for Fiscal 2020 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the ten months ended July 31, 2020. As a result Fund Balances Reserved and Unreserved are not reflective of those balances which will be reported upon at the end of the Fiscal Year which ends September 30, 2020.

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

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

Exhibit A

FUND	BEGINNING BALANCE July 2020	ACTUAL MONTH OF July 2020	ENDING BALANCE July 2020	ENDING BALANCE July 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 194,842,917	\$ (34,648,102)	\$ 160,194,814	\$ 134,504,061
00196 Major Projects	363,099,299	(8,277,976)	354,821,322	361,338,969
00205 Interest & Debt Retirement Fund	23,629,156	(18,567,483)	5,061,673	7,532,021
00466 Projected Federal Grants	244,976,559	(30,295,121) (b)	214,681,438	16,390,901
	<u>826,547,931</u>	<u>(91,788,683)</u>	<u>734,759,248</u>	<u>519,765,952</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	29,057,961	1,123,993	30,181,954	37,996,972
00126 Permanent Improvement Fund	7,265,003	(294,140)	6,970,863	5,072,694
00162 Alternate Dispute Resolution	4,927,376	49,382	4,976,758	4,433,705
00168 Dallas County Historical Commission	407	0	407	3,884
00195 Major Technology Fund	36,894,330	(10,139,548)	26,754,782	25,464,203
00467 HUD Section 8	3,001,914	1,377	3,003,291	2,470,187
00468 Charter School Grants	2,598,189	(40,651)	2,557,538	3,079,782
00470 Law Library Fund	556,018	30,724	586,742	508,607
00471 Appellate Judicial System	865,724	(16,557)	849,167	817,641
	<u>85,166,922</u>	<u>(9,285,420)</u>	<u>75,881,502</u>	<u>79,847,675</u>
Total Governmental Funds Cash and Investments	<u>\$ 911,714,853</u>	<u>\$ (101,074,103)</u>	<u>\$ 810,640,750</u>	<u>\$ 599,613,627</u>

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

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 31, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF July 2020	ACTUAL YTD July 2020	FUNDS AVAILABLE July 2020	FUNDS AVAILABLE July 2019
<b>General Government</b>					
1010 GG-County Judge	\$ 625,040	\$ 1,543	\$ 538,594	\$ 84,903	\$ 105,592
1011 Truancy Courts	758,290	35,904	610,135	112,251	77,605
1020 GG-Commissioners Court Administrator	1,848,823	33,553	1,514,836	300,434	578,515
1021 GG-Operation Services-Engineering	1,679,435	184,943	961,859	532,633	279,046
1022 GG-Operation Services- Facilities	20,232,932	3,637,503	13,907,095	2,688,333	2,311,085
1023 GG-Operation Services- Comm/Central Svcs	2,375,549	195,131	2,182,530	(2,112)	525,229
1024 GG-Operations Services-Records Mgt	1,015,396	42,851	746,265	226,280	174,538
1027 GG-Operations-Auto Service Center	5,105,286	1,206,456	3,500,014	398,816	359,957
1035 GG- Tax Assessor/Collector	16,062,241	117,714	13,070,983	2,873,544	2,673,982
1040 Human Resource/Civil Service	6,591,272	395,709	2,710,017	3,485,546	3,036,513
1050 GG-County Treasurer	1,496,736	18,093	1,098,084	380,559	237,983
1060 Office of Budget and Evaluation	727,539	1,371	612,507	113,661	153,198
1070 GG-County Auditor	9,214,497	74,706	7,704,489	1,435,301	1,641,761
1080 GG-Purchasing	1,841,360	14,756	1,316,822	509,781	583,836
1082 Small Business Enterprise SBE	831,666	23,692	432,146	375,828	64,436
1210 Elections	11,479,660	1,894,587	8,654,682	930,390	796,009
<b>Subtotal General Government</b>	<b>81,885,719</b>	<b>7,878,511</b>	<b>59,561,060</b>	<b>14,446,149</b>	<b>13,699,285</b>
<b>Community Services</b>					
2050 Texas Cooperative Extension/Dallas Cty	505,274	3,434	304,720	197,121	119,894
2060 Veterans Service	361,668	1,327	237,509	122,833	131,234
<b>Subtotal Community Services</b>	<b>866,943</b>	<b>4,761</b>	<b>542,229</b>	<b>319,954</b>	<b>251,128</b>
<b>Law Enforcement</b>					
3110 Executive	1,707,765	8,203	1,235,171	464,392	316,670
3113 Internal Affairs	1,113,886	2,979	759,256	351,651	142,160
3121 General Services	1,236,587	2,264	1,065,215	169,109	167,754
3122 Personnel	1,237,267	54,368	888,961	293,939	217,355
3123 Training	1,072,468	47,867	871,532	153,070	72,813
3124 Communications	2,441,063	27,129	2,121,490	292,445	363,548
3125 Fiscal	3,595,973	280,963	2,950,537	364,473	571,012
3126 Photo Lab	237,397	8,662	141,551	87,185	74,595
3128 Bonds	2,657,691	2,853	2,334,790	320,048	572,157
3129 Bailiff	10,565,873	4,640	10,240,332	320,901	775,365
3130 Warrants	5,487,209	14,400	4,402,815	1,069,995	860,960
3131 Fugitive Transportation	2,136,242	2,667	1,793,296	340,280	14,981
3132 Civil	495,676	11,708	451,664	32,304	24,636
3134 Criminal Investigation	3,470,756	16,395	3,055,188	399,173	202,294
3136 FLEET	284,002	16,245	206,877	60,880	58,279
3137 Freeway Management Program	12,779,638	78,693	10,928,130	1,772,815	1,424,955
3140 Detention Services	1,331,677	7,746	1,008,467	315,464	258,898
3141 North Tower	29,930,524	56,101	29,571,705	302,718	2,193,024
3142 West Tower	14,815,081	58,663	15,037,482	(281,063)	1,252,688
3147 Central Intake	14,737,983	47,172	12,459,307	2,231,503	2,149,073
3148 South Tower	22,719,137	22,180	21,911,227	785,729	2,294,988
3150 Classification and Release	23,470,168	52,091	21,034,502	2,383,574	1,348,889
3152 Central Kitchen	9,224,307	229,631	7,582,023	1,412,654	724,150
3153 Central Laundry	1,880,114	-	1,402,558	477,556	373,595
3154 Inmate Transport	696	300	-	396	96
3155 Jail Medical	12,004,865	2,942	10,384,827	1,617,096	971,971
<b>Subtotal Sheriff</b>	<b>180,634,046</b>	<b>1,056,859</b>	<b>163,838,902</b>	<b>15,738,286</b>	<b>17,426,906</b>
3210 Constable Precinct #1	2,508,853	15,816	1,978,684	514,353	350,966
3220 Constable Precinct #2	1,942,774	19,392	1,531,848	391,535	172,884
3230 Constable Precinct #3	2,101,577	7,956	1,662,467	431,154	276,343
3240 Constable Precinct #4	2,702,151	16,110	2,111,202	574,838	8,022
3250 Constable Precinct #5	2,019,155	17,509	1,586,026	415,620	56,046
<b>Subtotal Constable</b>	<b>11,274,511</b>	<b>76,783</b>	<b>8,870,227</b>	<b>2,327,501</b>	<b>864,261</b>
3311 Crime Lab	9,613,487	598,112	7,470,622	1,544,753	1,945,876
3312 Medical Examiner	8,720,005	451,036	6,679,771	1,589,198	1,436,256
3313 Breath Alcohol Program	305,427	-	267,087	38,340	50,424
<b>Subtotal Institute of Forensic Sciences</b>	<b>18,638,919</b>	<b>1,049,148</b>	<b>14,417,480</b>	<b>3,172,291</b>	<b>3,432,556</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 31, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF July 2020	ACTUAL YTD July 2020	FUNDS AVAILABLE July 2020	FUNDS AVAILABLE July 2019
3320 Community Supervision	2,088,428	404,718	1,002,335	681,375	545,182
3330 Public Service Program	1,460,314	55,665	1,118,967	285,682	198,721
3343 Unincorporated Area Services	552,513	58,495	404,383	89,635	148,402
Subtotal Law Enforcement	214,648,731	2,701,667	189,652,294	22,294,769	22,616,028
<b>Justice Administration</b>					
3340 Building Security	5,005,470	650,679	3,244,339	1,110,451	1,373,116
3341 Emergency Management	597,937	7,611	514,301	76,026	74,363
3342 Fire Marshal	1,452,456	473,354	976,342	2,760	264,994
4011 District Attorney	55,145,521	507,180	47,161,748	7,476,594	8,906,923
4013 Drug Court Program	429,228	429	315,506	113,292	61,245
4014 Jail Diversion	694,228	5,186	690,194	(1,151)	143,404
4015 Divert Court Department	620,888	122,182	217,107	281,599	124,791
4020 District Clerk	16,213,946	35,619	11,453,603	4,724,725	4,254,105
4031 County Clerk	12,459,948	153,189	9,652,966	2,653,793	2,390,143
4032 County Clerk-Collections	1,206,562	16,303	961,816	228,443	244,588
4033 Truancy Courts Clerks	666,738	-	591,411	75,327	77,424
4040 Public Defender	16,416,861	92,091	13,966,351	2,358,419	2,590,544
4051 District Court Administration	222,000	2,044	183,292	36,665	40,631
4056 Domestic Relations Office Administration	3,252,847	25,823	2,637,686	589,337	557,952
4060 Jury Service	2,392,536	88,785	1,241,490	1,062,261	451,647
4065 Grand Jury Service	226,000	-	106,250	119,750	45,252
4071 5th Court of Appeals	151,141	-	120,206	30,935	29,672
4072 First Admin. Judicial Region	153,869	-	-	153,869	90,018
4080 Court Cost Miscellaneous	7,322,502	208,998	211,148	6,902,356	4,144,946
4110 14th Civil District Court	310,691	2,041	247,300	61,350	50,776
4115 44th Civil District Court	312,727	3,116	251,183	58,428	59,760
4120 68th Civil District Court	270,309	2,530	222,322	45,457	49,559
4125 95th Civil District Court	309,784	2,700	230,200	76,884	64,104
4130 101st Civil District Court	364,571	19,731	163,465	181,375	56,678
4135 116th Civil District Court	307,503	1,301	250,028	56,174	51,272
4140 134th Civil District Court	419,146	6,457	282,798	129,892	98,309
4145 160th Civil District Court	276,661	4,118	207,047	65,496	117,720
4150 162nd Civil District Court	302,184	3,315	234,484	64,385	58,805
4155 191st Civil District Court	322,414	2,333	235,107	84,974	63,379
4160 192nd Civil District Court	308,326	1,850	247,584	58,892	53,828
4165 193rd Civil District Court	316,340	7,853	220,117	88,370	26,862
4170 298th Civil District Court	313,266	2,226	247,480	63,561	54,540
4175 Civil District Masters	369,504	2,165	293,147	74,192	68,735
4180 Civil Tax Court	372,834	10,678	290,609	71,547	57,825
4210 254th Family Court	704,461	15,966	496,477	192,019	94,301
4215 255th Family Court	669,712	17,205	482,891	169,616	168,831
4220 256th Family Court	647,608	15,701	504,690	127,218	86,913
4225 301st Family Court	686,076	18,200	495,074	172,802	120,308
4230 302nd Family Court	642,525	13,633	449,870	179,022	155,918
4235 303rd Family Court	642,078	55,798	498,144	88,136	77,218
4240 330th Family Court	703,276	24,926	475,771	202,580	119,431
4250 IV-D Court	380,711	20,746	231,385	128,581	23,355
4310 304th Juvenile Court	2,419,784	93,419	1,896,695	429,670	133,017
4320 305th Juvenile Court	2,528,038	117,227	1,875,800	535,012	107,887
4401 Criminal District Court #1	823,452	34,257	674,515	114,681	64,069
4402 Criminal District Court #2	822,238	34,115	605,110	183,013	59,799
4403 Criminal District Court #3	832,061	124,210	458,750	249,102	75,269
4404 Criminal District Court #4	633,347	65,285	541,939	26,123	52,339
4405 Criminal District Court #5	776,989	37,770	698,070	41,149	50,073
4406 Criminal District Court #6	774,622	37,961	695,443	41,218	54,866
4407 Criminal District Court #7	847,977	82,333	729,091	36,552	43,634
4410 194th Criminal District Court	819,294	59,744	694,234	65,316	41,800
4415 195th Criminal District Court	798,962	43,676	667,982	87,303	52,356
4420 203rd Criminal District Court	882,791	91,160	655,688	135,943	59,523
4425 204th Criminal District Court	833,004	65,438	668,504	99,062	96,501
4430 265th Criminal District Court	747,492	46,691	675,002	25,798	40,521
4435 282nd Criminal District Court	759,770	86,733	584,465	88,572	51,947
4440 283rd Criminal District Court	773,534	32,227	623,005	118,301	73,394
4445 291st Criminal District Court	805,873	59,255	635,782	110,836	46,347
4450 292nd Criminal District Court	1,062,201	50,038	1,089,393	(77,230)	(26,760)
4455 363rd Criminal District Court	911,004	60,283	812,875	37,847	(84,044)
4460 Criminal District Magistrates	2,903,776	3,084	2,290,113	610,579	213,593
4461 Pretrial Release	4,974,701	406,678	3,772,157	795,867	(144,103)
4465 Staff Attorneys	706,756	14,941	561,805	130,010	140,381
4470 Criminal District Court Manager	379,615	46,445	374,137	(40,968)	67,807
4501 County Court at Law #1	515,412	4,125	415,744	95,542	84,517

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 31, 2020

DEPARTMENT	BUDGET 2020	ENCUMBRANCES AS OF July 2020	ACTUAL YTD July 2020	FUNDS AVAILABLE July 2020	FUNDS AVAILABLE July 2019
	(a)				
4502 County Court at Law #2	486,509	2,496	395,180	88,833	90,855
4503 County Court at Law #3	519,545	1,406	409,600	108,540	84,941
4504 County Court at Law #4	534,339	2,543	442,757	89,039	86,948
4505 County Court at Law #5	494,314	1,746	412,445	80,123	127,230
4601 County Criminal Court #1	625,904	7,909	474,119	143,876	87,538
4602 County Criminal Court #2	774,810	4,409	614,526	155,875	92,597
4603 County Criminal Court #3	484,321	4,830	379,241	100,249	81,851
4604 County Criminal Court #4	686,589	6,360	557,627	122,602	67,605
4605 County Criminal Court #5	652,776	9,675	458,762	184,340	54,590
4606 County Criminal Court #6	672,075	16,936	558,814	96,325	68,785
4607 County Criminal Court #7	674,328	24,912	482,540	166,876	33,084
4608 County Criminal Court #8	651,836	26,358	559,061	66,417	165,377
4609 County Criminal Court #9	739,934	15,720	482,559	241,655	85,482
4610 County Criminal Court #10	723,358	13,911	464,688	244,759	184,534
4611 County Criminal Court #11	670,424	7,886	533,638	128,900	109,376
4615 County Criminal Court of Appeals	429,145	2,522	298,518	128,104	122,091
4616 County Criminal Court of Appeals #2	622,051	23,337	504,394	94,321	70,342
4617 County Criminal Court - Magistrate	1,379	374	208	798	32
4620 County Criminal Court Manager	388,293	3,679	256,408	128,206	61,741
4701 Probate Court #1	866,848	5,393	695,865	165,591	134,632
4702 Probate Court #2	892,145	8,110	727,250	156,785	152,688
4703 Probate Court #3	1,267,151	13,318	862,168	391,665	315,405
4704 Investigators/Court Visitor Program	1,153,440	34,636	970,369	148,435	357,998
4705 Probate Associates	710,226	3,533	589,684	117,009	47,144
4811 J.P- 1-1	1,057,468	25,908	814,550	217,010	217,655
4812 J.P- 1-2	776,590	14,081	576,929	185,580	159,579
4821 J.P- 2-1	752,333	20,300	620,744	111,290	122,297
4822 J.P- 2-2	779,163	10,215	576,334	192,614	153,104
4831 J.P- 3-1	880,459	4,491	716,418	159,550	158,854
4832 J.P- 3-2	789,977	7,402	590,436	192,140	220,051
4841 J.P- 4-1	781,101	40,633	603,507	136,961	131,306
4842 J.P- 4-2	630,622	22,856	519,849	87,917	159,622
4851 J.P- 5-1	739,191	8,525	566,801	163,865	109,314
4852 J.P- 5-2	797,724	8,169	620,801	168,755	195,883
Subtotal Justice Administration	<u>186,622,447</u>	<u>4,745,732</u>	<u>142,536,015</u>	<u>39,340,700</u>	<u>33,309,447</u>
<b>Health and Social Services</b>					
1110 Employee Health Clinic	560,433	5,989	396,483	157,960	80,526
2070 Welfare Assistance	3,146,269	40,093	2,360,780	745,395	774,769
5110 Juvenile Administration	24,859,523	2,911,073	16,604,523	5,343,927	3,370,958
5114 Juvenile-Detention Center	18,540,519	55,171	14,178,255	4,307,093	4,188,796
5115 Juvenile-Emergency Shelter	2,794,522	5,355	2,104,589	684,579	704,053
5116 Juvenile-Letot Center	3,624,794	10,201	2,870,971	743,622	785,208
5117 Juvenile-Youth Village	4,534,101	10,585	3,597,074	926,442	952,812
5118 Juvenile-Medlock Center	5,411,229	7,379	4,196,950	1,206,901	952,506
5119 Juvenile-Letot Residential Treatment Center	2,634,297	9,556	1,884,175	740,565	595,600
5210 Health Administration	1,538,569	37,239	1,062,399	438,931	383,605
5211 Environmental Health	1,932,018	481,276	969,163	481,579	386,197
5212 Public Health Lab	3,737,472	710,186	1,812,461	1,214,826	506,746
5213 Preventive Health	4,001,674	512,503	1,917,960	1,571,210	1,041,011
5214 Communicable Disease Control	872,116	10,896	597,960	263,260	77,874
5215 STD Clinic	2,558,767	274,791	1,387,648	896,328	633,820
5216 TB Clinic	2,681,929	207,336	1,671,104	803,488	455,987
5218 HHS - Finance Admin	1,092,122	20,280	887,022	184,819	98,869
5310 Budget Office Community Contracts	13,398,229	1,575,116	8,583,283	3,239,830	3,213,138
5330 CPS Program	6,269,175	1,893,123	1,724,489	2,651,563	91,633
Subtotal Health and Social Services	<u>104,187,758</u>	<u>8,778,150</u>	<u>68,807,290</u>	<u>26,602,318</u>	<u>19,294,107</u>
<b>Other Operating</b>					
5340 Wilmer Substance Abuse Facility	266,803	7,465	209,124	50,214	36,933
9910 Countywide Appropriations	14,789,755	1,828,604	10,590,108	2,371,043	2,894,851
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	9,192,386	-	-	9,192,386	4,100,646
Subtotal Other Operating	<u>30,605,851</u>	<u>1,836,069</u>	<u>17,156,139</u>	<u>11,613,643</u>	<u>7,032,430</u>
9950 Emergency Reserves	54,857,370 (a)	-	-	54,857,370	53,318,185
<b>Grand Total</b>	<u>\$ 673,674,819</u>	<u>\$ 25,944,889</u>	<u>\$ 478,255,027</u>	<u>\$ 169,474,903</u>	<u>\$ 149,520,612</u>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<u>\$ 14,834,815</u>	<u>\$ 10,431,663</u>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 31, 2020

DEPARTMENT	BUDGET 2020 (a)	ENCUMBRANCES AS OF July 2020	ACTUAL YTD July 2020	FUNDS AVAILABLE July 2020	FUNDS AVAILABLE July 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				
	<u>\$ -</u>				

(a) Following is a reconciliation of the Initial LAB FY 20 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 55,858,536
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	602,981,468
General Fund Expenditure Budget	(596,149,324)
	<u>6,832,144</u>
Emergency reserves - LAB 20 budget	62,690,680
Miscellaneous transfers to various departments	(7,833,310)
	<u>\$ 54,857,370</u>

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

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES July 2020	ACTUAL MONTH OF July 2020	YTD ACTUAL + ENCUMBRANCES July 2020	BALANCE OF BUDGET July 2020	YTD ACTUAL + ENCUMBRANCES July 2019
105 Road & Bridge	\$ 64,580,901	\$ 2,153,202	\$ 2,194,825	\$ 37,088,993	\$ 27,491,908	\$ 29,052,428
120 General Fund	673,674,819	25,944,889	47,069,350	504,199,916	169,474,903	469,737,790
126 Permanent Improvement Fund	8,564,988	769,569	260,157	2,988,816	5,576,172	2,390,961
162 Alternate Dispute Resolution	5,386,192	70,775	17,904	389,103	4,997,089	380,595
168 Dallas County Historical Commission	7,600	-	-	3,500	4,100	2,550
195 Major Technology Fund	67,329,767	9,540,233	2,648,116	49,519,107	17,810,660	32,073,650
196 Major Projects	416,502,308	162,485,503	6,805,016	251,850,187	164,652,121	255,429,505
205 Interest & Debt Retirement Fund	32,569,462	-	-	28,126,225	4,443,237	28,853,775
466 Grants	366,604,981	26,202,370	33,697,402	130,126,088	236,478,892	86,923,199
467 HUD Section 8	47,799,881	277,748	3,808,647	37,238,388	10,561,493	35,599,475
468 Charter School Grants	7,465,605	71,686	621,115	6,783,741	681,864	6,631,686
470 Law Library Fund	1,293,596	172,636	71,307	945,133	348,463	927,804
471 Appellate Judicial System	1,274,326	-	10,060	172,424	1,101,902	362,705
Total	<u>\$ 1,693,054,424</u>	<u>\$ 227,688,610</u>	<u>\$ 97,203,898</u>	<u>\$ 1,049,431,621</u>	<u>\$ 643,622,803</u>	<u>\$ 948,366,124</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 TEN MONTHS ENDED JULY 31, 2020

Exhibit D

FUND	FY 2020 BUDGET	ACTUAL MONTH OF July 2020	TOTAL YTD REVENUE July 2020	BALANCE OF BUDGET July 2020	TOTAL YTD REVENUE July 2019
105 Road and Bridge	\$ 30,873,706	\$ 3,512,606	\$ 33,285,498	\$ (2,411,792)	\$ 36,807,510
120 General Fund	602,981,468	12,009,421	581,024,268	21,957,200	535,940,998
126 Permanent Improvement	4,425,457	11,619	4,474,935	(49,478)	4,630,230
162 Alternate Dispute	882,052	67,286	711,520	170,532	799,164
168 Historical Commission	-	-	12	(12)	42
195 Major Technology	47,090,015	112,760	47,650,639	(560,624)	44,631,595
196 Major Projects	111,941,557	255,210	115,585,483	(3,643,926)	118,097,709
205 Debt Service	23,663,300	82,317	24,660,170	(996,870)	28,920,950
466 Projected Federal Grants	94,014,051	5,991,334	308,620,186	(214,606,135)	74,119,040
467 HUD Section 8	40,082,284	3,798,566	36,352,456	3,729,828	31,428,176
468 Charter School Grants	8,158,243	578,496	6,475,511	1,682,732	6,523,792
470 Law Library	983,300	82,611	780,348	202,952	846,730
471 Appellate Judicial	257,102	(42,959)	145,956	111,146	286,579
<b>TOTAL</b>	<u>\$ 965,352,535</u>	<u>\$ 26,459,265</u>	<u>\$ 1,159,766,984</u>	<u>\$ (194,414,449)</u>	<u>\$ 883,032,515</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 TEN MONTHS ENDED JULY 31, 2020

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF July 2020	TOTAL YTD REVENUE July 2020	BALANCE OF BUDGET July 2020	TOTAL YTD REVENUE July 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	887,809	\$ 419,831,488	\$ (5,378,993)	\$ 390,261,020
Licenses, Permits and Registrations	23,900,000	90,013	24,993,443 (b)	(1,093,443)	24,121,645
Fines and Forfeitures	361,500	(286,639)	532,051	(170,551)	654,175
Use of Money and Property	7,437,528	405,130	5,279,019	2,158,509	7,266,324
Charges for Current Services - General Government	44,200,500	2,373,517	36,495,025	7,705,475	39,438,172
Charges for Current Services - Public Safety	13,145,000	814,057	8,996,861	4,148,139	11,131,923
Charges for Current Services - Judiciary	21,772,555	2,336,535	16,585,939	5,186,616	18,575,674
Reimbursements for Current Services - General Government	599,300	22,240	563,520	35,780	465,752
Reimbursements for Current Services - Public Safety	16,562,600	2,056,896	16,445,596	117,004	14,343,249
Reimbursements for Current Services - Judicial	6,342,018	59,225	4,648,672	1,693,346	5,458,935
Reimbursements for Current Services - Health	11,829,150	1,401,005	7,381,483	4,447,667	7,637,349
Intergovernmental - General Government	1,523,000	127,394	1,827,281	(304,281)	1,538,218
Intergovernmental - Public Safety	400,000	-	-	400,000	458,419
Intergovernmental - Streets and Highways	659,000	-	600,000	59,000	600,000
Intergovernmental - Judiciary	1,962,000	109,482	1,422,421	539,579	1,583,324
Intergovernmental - Health and Welfare	579,000	16,843	354,557	224,443	383,059
Miscellaneous	2,940,900	34,810	2,280,413	660,487	3,895,963
Interfund Transfers	34,314,922	1,561,104	32,786,499	1,528,423	8,127,796
<b>TOTAL</b>	<u>\$ 602,981,468</u>	<u>\$ 12,009,421</u>	<u>\$ 581,024,268</u>	<u>\$ 21,957,200</u>	<u>\$ 535,940,998</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  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF JULY 31, 2020 and 2019

ASSETS	July 31, 2020	July 31, 2019
Cash and Investments	\$ 136,159,041	\$ 187,256,184
Inventories, Stock Room	54,240	48,040
Net Receivables - County Taxes	-	-
Net Receivables - Other	1,416,000 (a)	3,055,000 (a)
Subtotal Net Receivables	1,416,000	3,055,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	1,463,763	3,102,763
Prepayments and other assets	552,087	-
<b>TOTAL ASSETS</b>	<b>\$ 138,229,130</b>	<b>\$ 190,406,987</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	3,803,907 (b)	1,941,365 (b)
Due to Other Governmental Units	414,501	414,501
<b>TOTAL LIABILITIES</b>	4,218,408	2,355,866
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	606,327	48,040
Projects	7,550,759	9,527,060
General Fund - Encumbrances	-	-
Projects - Encumbrances	62,966,385	113,485,166
Other - Encumbrances	6,750,178	6,879,575
 <b>UNRESERVED</b>		
General Fund	-	-
Other Funds	56,137,074	58,111,280
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 138,229,130</b>	<b>\$ 190,406,987</b>

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

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

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

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

Exhibit F

FUND	BEGINNING BALANCE July 2020	ACTUAL MONTH OF July 2020	ENDING BALANCE July 2020	ENDING BALANCE July 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125	\$ 48,642	\$ (11,194)	\$ 37,448	\$ 16,628
00170	(46,337)	(2,674)	(49,011)	(50,552)
00190	495,139	-	495,139	495,139
00210	168	-	168	168
	<u>497,612</u>	<u>(13,868)</u>	<u>483,745</u>	<u>461,383</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200	2,084,461	(13,657)	2,070,804	2,226,140
00201	1,408,757	10,125	1,418,882	1,302,194
00202	13,625,253	4,005,051	17,630,304	16,606,685
00203	8,632,238	75,832	8,708,070	8,627,958
00204	29,888,099	694,228	30,582,327	28,058,107
00500	(15,161)	(3,250)	(18,411)	(15,931)
00538	220,232	42	220,274	211,847
00547	181,358	33	181,391	178,750
00704	3,849,293	159,206	4,008,498	5,329,087
	<u>59,874,530</u>	<u>4,927,609</u>	<u>64,802,139</u>	<u>62,524,835</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415	449,339	-	449,339	449,339
00433	-	-	-	-
00440	-	-	-	-
00441	71,528,916	(5,049,501)	66,479,415	117,355,558
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>72,412,199</u>	<u>(5,049,501)</u>	<u>67,362,699</u>	<u>118,238,841</u>
<b>Road Funds:</b>				
00414	-	-	-	1,619
00418	-	-	-	128,946
00424	-	-	-	2,881,339
00427	3,090,472	(713)	3,089,759	2,452,301
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00492	-	-	-	146,221
00494	204,663	-	204,663	204,663
	<u>3,511,172</u>	<u>(713)</u>	<u>3,510,459</u>	<u>6,031,125</u>
Total Governmental Funds Cash and Investments	<u>\$ 136,295,513</u>	<u>\$ (136,472)</u>	<u>\$ 136,159,041</u>	<u>\$ 187,256,184</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 TEN MONTHS ENDED JULY 31, 2020

Exhibit G

FUND	ENCUMBRANCES July 2020	ACTUAL MONTH OF July 2020	YTD ACTUAL + ENCUMBRANCES July 2020	YTD ACTUAL + ENCUMBRANCES July 2019
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ -	\$ 11,194	\$ 36,956	\$ (26,616)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>11,194</u>	<u>36,956</u>	<u>(26,616)</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	108,488	35,999	439,268	435,606
00201 Technology Fund	-	-	22,143	2,241
00202 Local Government Fund	2,026,621	207,820	6,723,544	7,360,077
00203 Local Official Fund	1,038,538	358,605	5,522,583	6,216,479
00204 Record Management Fund	3,576,531	77,009	6,540,836	6,738,766
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,818	19,935	46,687
00547 DA - State Forfeitures/Other	-	-	-	8,430
	<u>6,750,178</u>	<u>681,252</u>	<u>19,268,310</u>	<u>20,808,286</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415 1995A Permanent Improvement	-	-	-	-
00433 Tax Notes Series 2011	-	-	-	394,310
00440 Tax Notes Series 2013	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	62,891,315	143,909	100,192,272	144,621,834
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>62,960,002</u>	<u>143,909</u>	<u>100,260,959</u>	<u>155,999,217</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	-	713	991,517	3,412,428
00481 Public Property Finance Obligati	-	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-	-
	<u>6,383</u>	<u>713</u>	<u>997,900</u>	<u>3,418,811</u>
<b>Subtotal road funds</b>	<u>6,383</u>	<u>713</u>	<u>997,900</u>	<u>3,418,811</u>
<b>Subtotal capital project funds</b>	<u>62,966,385</u>	<u>144,622</u>	<u>101,258,859</u>	<u>159,418,028</u>
<b>Total</b>	<u>\$ 69,716,563</u>	<u>\$ 837,067</u>	<u>\$ 120,564,125</u>	<u>\$ 180,199,698</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 TEN MONTHS ENDED JULY 31, 2020

Exhibit H

FUND	ACTUAL MONTH OF July 2020	TOTAL YTD REVENUE July 2020	TOTAL YTD REVENUE July 2019
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(2,674)	15,023	(16,135)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)	-
00210 DS Arbitrage Rebate	-	-	-
	<u>(2,674)</u>	<u>14,593</u>	<u>(16,135)</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	25,521	428,610	517,207
00201 Technology Fund	10,125	109,497	165,373
00202 Local Government Fund	4,647,820	6,634,552	7,424,684
00203 Local Official Fund	409,910	4,896,307	4,410,789
00204 Record Management Fund	1,170,640	7,321,373	7,309,793
00500 Payroll	-	-	-
00538 DA - Check Processing	1,860	23,496	59,997
00547 DA - State Forfeitures/Other	33	1,782	39,486
00704 Unallocated Tax	-	-	-
	<u>6,265,908</u>	<u>19,415,616</u>	<u>19,927,329</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>	<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>	<u>-</u>
<b>Total</b>	<u>\$ 6,263,235</u>	<u>\$ 19,430,209</u>	<u>\$ 19,911,194</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 JULY 31, 2020

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2020	15,185,000	3,464,800	\$ 18,649,800
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 145,630,000</u>	<u>\$ 37,785,100</u>	<u>\$ 183,415,100</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FIDUCIARY AND AGENCY FUNDS  
AS OF JULY 31, 2020

Exhibit J

FUND	BEGINNING BALANCE July 2020	ACTUAL MONTH OF July 2020	ENDING BALANCE July 2020	ENDING BALANCE July 2019
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 10,063,322	\$ (1,494,087)	\$ 8,569,235	\$ 9,996,559
00130 Election Fund-Special	41,601	328,587	370,188	41,139
00166 State Report Interest Fund	1,845,411	(927,650)	917,761	981,641
00501 County Clerk-Special	15,533,082	(942,642)	14,590,440	14,160,595
00502 County Clerk-Trust	22,000,365	70,706	22,071,071	20,816,957
00503 District Clerk-Special	7,388,393	(97,948)	7,290,446	7,345,950
00504 District Clerk-Trust	27,814,179	2,569,753	30,383,932	27,131,174
00505 Sheriff-Special	219,730	1,410,888	1,630,618	247,494
00506 County Clerk Special Trust Fund	25,021,527	(1,076,597)	23,944,930	24,032,674
00532 Escrow Fund	14,146,208	(2,045,166)	12,101,043	17,872,786
00537 Youth Village Special Fund	524	-	524	523
00542 DA - Police Agencies	38,897	7	38,904	38,337
00543 Adult Probation-Restitution	3,831,525	3,677	3,835,201	3,690,629
00544 DA - Attorney General	28,198	5	28,203	27,793
00545 DA - Unadjudicated-Gambling	61,510	11	61,521	60,625
00546 DA - Forfeitures-Narcotics	28,227	33,447	61,674	7,454
00550 Justice of the Peace 1-1 Special	517,627	(311)	517,316	523,569
00551 Justice of the Peace 1-2 Special	118,211	(458)	117,754	119,477
00553 Justice of the Peace 3-3 Special	72,702	3,196	75,898	79,212
00554 Justice of the Peace 2-1 Special	398,173	10	398,183	405,870
00555 Justice of the Peace 2-2 Special	62,666	(243)	62,423	63,480
00556 Justice of the Peace 3-1 Special	22,005	(2,145)	19,860	35,030
00557 Justice of the Peace 3-2 Special	158,330	-	158,330	158,081
00559 Justice of the Peace 4-1 Special	60,200	(4,952)	55,249	59,424
00560 Justice of the Peace 4-2 Special	6,901	-	6,901	6,014
00561 Justice of the Peace 5-1 Special	12,440	405	12,845	10,782
00562 Justice of the Peace 5-2 Special	289,544	(416)	289,128	286,476
00570 Dallas County Housing Fin.	73,336	13	73,349	65,848
00571 Dallas County Housing Fin.	1,024,167	186	1,024,353	1,009,227
00580 Constable 1 Special Fund No. 580	55,137	(12,290)	42,846	43,779
00581 Constable 2 Special Fund No. 581	3,869	-	3,869	2,917
00582 Constable 3 Special Fund No. 582	6,576	-	6,576	11,376
00584 Constable 4 Special Fund No. 584	2,479	-	2,479	8,728
00586 Constable 5 Special Fund No. 586	31,708	(570)	31,138	42,139
00600 DCS - Administration	14,287,692	54,530	14,342,222	-
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,572	-	116,572	129,136
00807 District Attorney Check Collection	604,169	-	604,169	566,058
00808 Child Support Clearing	14,724	(994)	13,730	12,258
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 146,001,987</b>	<b>\$ (2,131,046)</b>	<b>\$ 143,870,941</b>	<b>\$ 130,091,269</b>

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