



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

September 10, 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 August 31, 2020</i>	
Summary of Cash and Investments: Budgeted Funds as of August 31, 2020	A
General Fund: Funds Available Analysis for the eleven months ended August 31, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2020	D
Revenue: Budget/Actual: General Fund for the eleven months ended August 31, 2020	E
<i>Balance Sheet: Funds Not Budgeted as of August 31, 2020</i>	
Summary of Cash and Investments: Funds Not Budgeted as of August 31, 2020	F
Appropriations: Funds Not Budgeted for the eleven months ended August 31, 2020	G
Revenue: Funds Not Budgeted for the eleven months ended August 31, 2020	H
<i>Summary of County Bonded Indebtedness as of August 31, 2020</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of August 31, 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

Darryl D. Thomas
County Auditor

DT/jh

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

ASSETS	August 31, 2020	August 31, 2019
Cash and Investments	\$ 747,660,178 (e)	\$ 532,059,170
Inventories, Stock Room	2,606,546	2,564,985
Net Receivables - County Taxes	7,067,144	5,846,454
Net Receivables - Other	<u>12,286,000 (a)</u>	<u>9,502,000 (a)</u>
Subtotal Net Receivables	19,353,144	15,348,454
Due from Other Governmental Units	<u>8,882,642</u>	<u>6,385,585</u>
Total Receivables	28,235,786	21,734,039
Prepayments and other assets	12,187,885	5,183,308
TOTAL ASSETS	<u><u>\$ 790,690,395</u></u>	<u><u>\$ 561,541,502</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	55,454,283 (b)	28,196,463 (b)
Due to Other Governmental Units	<u>297,316,815 (e)</u>	<u>39,514,762</u>
TOTAL LIABILITIES	352,771,098	67,711,225
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	14,794,432	7,748,293
Projects	160,935,159	159,717,546
General Fund - Encumbrances	22,356,218	18,418,503
Projects - Encumbrances	160,685,582	156,906,038
Other - Encumbrances	39,691,104	20,827,653
 UNRESERVED		
General Fund	91,821,537	84,087,585
Other Funds	<u>(52,364,734)</u>	<u>46,124,659</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 790,690,395</u></u>	<u><u>\$ 561,541,502</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.

(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 eleven months ended August 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 eleven months ended August 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.

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
BUDGETED FUNDS
AS OF AUGUST 31, 2020

Exhibit A

FUND	BEGINNING BALANCE August 2020	ACTUAL MONTH OF August 2020	ENDING BALANCE August 2020	ENDING BALANCE August 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 160,194,814	\$ (37,538,402)	\$ 122,656,413	\$ 104,095,015
00196 Major Projects	354,821,322	(7,330,868)	347,490,455	332,130,412
00205 Interest & Debt Retirement Fund	5,061,673	76,158	5,137,831	7,967,265
00466 Projected Federal Grants	<u>214,681,438</u>	<u>(16,578,898)</u> (b)	<u>198,102,540</u>	<u>12,332,174</u>
	<u>734,759,248</u>	<u>(61,372,009)</u>	<u>673,387,238</u>	<u>456,524,866</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	30,181,954	1,320,245	31,502,198	36,470,158
00126 Permanent Improvement Fund	6,970,863	(230,457)	6,740,406	4,975,836
00162 Alternate Dispute Resolution	4,976,758	52,679	5,029,437	4,518,675
00168 Dallas County Historical Commission	407	0	407	3,888
00195 Major Technology Fund	26,754,782	(3,031,671)	23,723,111	22,778,156
00467 HUD Section 8	3,003,291	546,184	3,549,474	2,462,232
00468 Charter School Grants	2,557,538	(203,188)	2,354,351	2,980,127
00470 Law Library Fund	586,742	(15,046)	571,697	539,379
00471 Appellate Judicial System	<u>849,167</u>	<u>(47,309)</u>	<u>801,858</u>	<u>805,853</u>
	<u>75,881,502</u>	<u>(1,608,563)</u>	<u>74,272,939</u>	<u>75,534,304</u>
Total Governmental Funds Cash and Investments	<u>\$ 810,640,750</u>	<u>\$ (62,980,572)</u>	<u>\$ 747,660,178</u>	<u>\$ 532,059,170</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 ELEVEN MONTHS ENDED AUGUST 31, 2020**

Exhibit B

DEPARTMENT	BUDGET 2020	ENCUMBRANCES AS OF August 2020	ACTUAL YTD August 2020	FUNDS AVAILABLE August 2020	FUNDS AVAILABLE August 2019
(a)					
General Government					
1010 GG-County Judge	\$ 625,040	\$ 1,543	\$ 590,532	\$ 32,965	\$ 51,878
1011 Truancy Courts	758,290	35,132	659,289	63,869	29,056
1020 GG-Commissioners Court Administrator	1,848,823	32,767	1,660,637	155,418	512,743
1021 GG-Operation Services-Engineering	1,679,435	184,579	993,184	501,671	226,259
1022 GG-Operation Services- Facilities	20,252,612	3,519,604	15,339,985	1,393,023	1,248,408
1023 GG-Operation Services- Comm/Central Svcs	2,375,549	175,229	2,231,607	(31,287)	104,437
1024 GG-Operations Services-Records Mgt	1,015,396	34,176	816,068	165,152	121,396
1027 GG-Operations-Auto Service Center	5,105,286	1,165,065	3,682,388	257,833	255,300
1035 GG- Tax Assessor/Collector	16,062,241	79,213	14,323,545	1,659,483	1,382,944
1040 Human Resource/Civil Service	6,641,272	291,094	2,931,526	3,418,652	2,804,865
1050 GG-County Treasurer	1,496,736	17,536	1,206,868	272,332	133,469
1060 Office of Budget and Evaluation	727,539	1,187	655,595	70,757	97,028
1070 GG-County Auditor	9,214,497	53,119	8,460,815	700,563	930,959
1080 GG-Purchasing	1,841,360	14,123	1,429,974	397,262	466,517
1082 Small Business Enterprise SBE	831,666	23,171	456,434	352,061	29,020
1210 Elections	11,668,660	1,780,332	9,187,620	700,708	453,353
Subtotal General Government	82,144,399	7,407,872	64,626,066	10,110,461	8,847,632
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	505,274	3,114	330,341	171,819	92,707
2060 Veterans Service	361,668	1,209	260,194	100,265	109,295
Subtotal Community Services	866,943	4,323	590,536	272,085	202,002
Law Enforcement					
3110 Executive	1,706,765	7,217	1,353,806	345,742	200,951
3113 Internal Affairs	1,113,886	2,274	837,587	274,025	66,016
3121 General Services	1,237,727	1,991	1,161,839	73,898	69,842
3122 Personnel	1,237,335	50,035	992,969	194,330	118,377
3123 Training	1,067,853	45,371	941,160	81,322	(41,547)
3124 Communications	2,441,023	26,516	2,298,206	116,301	209,807
3125 Fiscal	3,595,973	258,854	3,180,740	156,379	371,272
3126 Photo Lab	237,397	6,025	155,274	76,099	63,863
3128 Bonds	2,663,081	2,114	2,557,191	103,775	371,266
3129 Bailiff	10,565,873	4,640	11,212,475	(651,242)	(157,993)
3130 Warrants	5,487,209	13,975	4,803,677	669,558	479,300
3131 Fugitive Transportation	2,136,242	2,019	1,959,315	174,908	(191,353)
3132 Civil	499,833	10,107	493,565	(3,840)	(10,412)
3134 Criminal Investigation	3,470,756	14,988	3,344,826	110,942	(72,118)
3136 FLEET	284,002	16,683	225,503	41,816	37,656
3137 Freeway Management Program	12,779,638	75,764	11,882,427	821,447	464,889
3140 Detention Services	1,331,677	6,954	1,091,488	233,235	148,373
3141 North Tower	29,950,044	40,400	32,306,269	(2,396,625)	(233,107)
3142 West Tower	14,815,081	60,298	16,544,343	(1,789,560)	383
3147 Central Intake	14,737,983	56,924	13,615,053	1,066,006	1,005,931
3148 South Tower	22,762,377	33,823	24,034,392	(1,305,838)	392,017
3150 Classification and Release	23,470,168	38,305	22,982,832	449,030	(551,911)
3152 Central Kitchen	9,151,447	212,546	8,460,029	478,872	130,048
3153 Central Laundry	1,880,114	-	1,534,742	345,372	245,461
3154 Inmate Transport	696	300	-	396	96
3155 Jail Medical	12,009,865	6,301	11,393,970	609,594	(54,870)
Subtotal Sheriff	180,634,046	994,424	179,363,679	275,943	3,062,238
3210 Constable Precinct #1	2,508,853	14,137	2,158,917	335,799	173,927
3220 Constable Precinct #2	1,942,774	19,679	1,677,048	246,048	19,761
3230 Constable Precinct #3	2,101,577	6,894	1,819,605	275,078	129,059
3240 Constable Precinct #4	2,702,151	16,624	2,293,765	391,762	(186,910)
3250 Constable Precinct #5	2,019,155	17,652	1,737,856	263,647	(84,163)
Subtotal Constable	11,274,511	74,986	9,687,191	1,512,334	51,673
3311 Crime Lab	9,613,487	515,390	8,103,291	994,806	1,409,107
3312 Medical Examiner	8,720,005	390,171	7,347,332	982,501	874,414
3313 Breath Alcohol Program	305,427	-	292,602	12,825	25,290
Subtotal Institute of Forensic Sciences	18,638,919	905,561	15,743,226	1,990,133	2,308,811

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2020

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	2020 (a)	AS OF August 2020	August 2020	AVAILABLE August 2020	AVAILABLE August 2019
3320 Community Supervision	2,088,428	332,856	1,074,197	681,375	514,573
3330 Public Service Program	1,460,314	53,274	1,221,749	185,290	129,200
3343 Unincorporated Area Services	552,513	54,884	439,199	58,430	125,887
Subtotal Law Enforcement	214,648,731	2,415,985	207,529,241	4,703,505	6,192,383
Justice Administration					
3340 Building Security	5,009,670	285,430	3,464,021	1,260,218	1,129,392
3341 Emergency Management	600,388	5,167	553,562	41,659	31,008
3342 Fire Marshal	1,452,456	415,260	1,086,458	(49,261)	170,256
4011 District Attorney	55,146,796	471,552	51,734,985	2,940,259	4,761,519
4013 Drug Court Program	429,228	380	346,168	82,679	25,982
4014 Jail Diversion	694,228	5,089	761,362	(72,223)	101,409
4015 Divert Court Department	620,888	171,166	226,652	223,071	108,763
4020 District Clerk	16,213,946	30,741	12,538,378	3,644,828	3,196,481
4031 County Clerk	12,459,948	156,530	10,540,284	1,763,133	1,513,734
4032 County Clerk-Collections	1,206,562	14,249	1,050,200	142,113	156,953
4033 Truancy Courts Clerks	666,738	-	648,148	18,590	22,759
4040 Public Defender	16,416,861	71,645	15,320,852	1,024,365	1,348,477
4051 District Court Administration	222,000	1,457	200,722	19,821	22,086
4056 Domestic Relations Office Administration	3,252,847	25,764	2,879,101	347,982	310,001
4060 Jury Service	2,392,536	87,608	1,282,978	1,021,951	258,453
4065 Grand Jury Service	226,000	-	106,775	119,225	23,602
4071 5th Court of Appeals	151,141	-	131,168	19,973	18,163
4072 First Admin. Judicial Region	153,869	-	-	153,869	90,018
4080 Court Cost Miscellaneous	6,692,847	206,653	235,862	6,250,331	1,888,092
4110 14th Civil District Court	310,691	1,238	270,812	38,641	27,742
4115 44th Civil District Court	313,877	1,411	275,064	37,403	37,612
4120 68th Civil District Court	270,309	1,352	243,498	25,459	29,840
4125 95th Civil District Court	309,784	1,486	252,918	55,380	39,468
4130 101st Civil District Court	364,571	18,385	187,321	158,864	41,436
4135 116th Civil District Court	307,503	581	273,481	33,440	28,605
4140 134th Civil District Court	419,146	5,491	309,595	104,060	73,876
4145 160th Civil District Court	276,661	2,796	226,895	46,970	98,220
4150 162nd Civil District Court	302,184	1,798	257,144	43,241	37,666
4155 191st Civil District Court	322,414	1,267	257,664	63,483	42,009
4160 192nd Civil District Court	308,326	682	271,300	36,344	31,636
4165 193rd Civil District Court	316,340	6,098	241,716	68,526	4,926
4170 298th Civil District Court	313,266	1,505	270,878	40,883	32,544
4175 Civil District Masters	369,504	1,427	321,352	46,724	41,980
4180 Civil Tax Court	372,834	10,548	321,812	40,474	24,886
4210 254th Family Court	704,461	14,830	532,392	157,238	61,624
4215 255th Family Court	669,712	16,866	518,114	134,732	78,382
4220 256th Family Court	647,608	17,213	546,925	83,470	49,978
4225 301st Family Court	686,076	19,273	552,286	114,517	62,098
4230 302nd Family Court	642,525	12,550	497,324	132,651	113,226
4235 303rd Family Court	647,528	57,836	542,222	47,470	43,558
4240 330th Family Court	703,276	24,594	513,669	165,013	64,244
4250 IV-D Court	380,711	21,397	256,942	102,372	1,086
4310 304th Juvenile Court	2,419,784	91,074	2,054,705	274,005	59,614
4320 305th Juvenile Court	2,528,038	113,254	2,085,929	328,855	66,960
4401 Criminal District Court #1	833,952	33,378	759,101	41,474	28,573
4402 Criminal District Court #2	822,238	34,024	663,190	125,024	38,388
4403 Criminal District Court #3	832,061	123,837	495,414	212,810	32,528
4404 Criminal District Court #4	671,347	65,101	587,435	18,811	39,281
4405 Criminal District Court #5	835,239	37,447	762,138	35,655	30,596
4406 Criminal District Court #6	849,172	37,944	772,859	38,368	33,666
4407 Criminal District Court #7	898,487	82,237	778,198	38,052	24,307
4410 194th Criminal District Court	871,544	59,283	772,569	39,692	21,696
4415 195th Criminal District Court	798,962	43,425	722,537	33,000	33,950
4420 203rd Criminal District Court	882,791	91,036	734,972	56,783	29,415
4425 204th Criminal District Court	833,004	65,298	732,857	34,849	28,016
4430 265th Criminal District Court	794,992	46,506	716,933	31,554	22,895
4435 282nd Criminal District Court	772,470	86,137	661,869	24,464	24,162
4440 283rd Criminal District Court	773,534	31,631	674,527	67,375	54,265
4445 291st Criminal District Court	805,873	58,487	693,176	54,210	26,898
4450 292nd Criminal District Court	1,140,611	49,987	1,152,062	(61,438)	(54,018)
4455 363rd Criminal District Court	962,304	60,274	864,567	37,463	(103,265)
4460 Criminal District Magistrates	2,903,776	3,045	2,502,992	397,739	320
4461 Pretrial Release	4,974,701	327,778	4,185,412	461,511	(632,888)
4465 Staff Attorneys	706,756	7,678	619,000	80,078	90,851
4470 Criminal District Court Manager	394,615	47,640	416,983	(70,008)	43,292
4501 County Court at Law #1	515,412	3,038	454,749	57,626	49,692
4502 County Court at Law #2	486,509	1,165	431,150	54,194	58,385
4503 County Court at Law #3	519,545	871	449,976	68,699	48,556
4504 County Court at Law #4	534,339	1,977	484,431	47,931	46,537
4505 County Court at Law #5	494,314	1,527	451,844	40,942	91,264
4601 County Criminal Court #1	625,904	7,858	515,473	102,573	51,925
4602 County Criminal Court #2	774,810	5,412	661,053	108,345	57,881
4603 County Criminal Court #3	484,321	4,739	418,571	61,011	45,761
4604 County Criminal Court #4	686,589	7,033	603,059	76,497	29,195
4605 County Criminal Court #5	652,776	9,616	492,450	150,710	(5,066)
4606 County Criminal Court #6	672,075	16,919	601,032	54,123	39,230
4607 County Criminal Court #7	674,328	24,531	524,517	125,280	(17,042)
4608 County Criminal Court #8	687,846	22,957	631,397	33,493	136,174

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2020**

Exhibit B

DEPARTMENT	BUDGET 2020	ENCUMBRANCES AS OF August 2020	ACTUAL YTD August 2020	FUNDS AVAILABLE August 2020	FUNDS AVAILABLE August 2019
	(a)				
4609 County Criminal Court #9	754,334	14,481	535,375	204,477	26,662
4610 County Criminal Court #10	758,258	13,829	510,104	234,325	163,382
4611 County Criminal Court #11	670,424	7,715	581,754	80,954	54,002
4615 County Criminal Court of Appeals	434,545	1,752	326,777	106,015	93,981
4616 County Criminal Court of Appeals #2	626,051	22,911	553,204	49,937	38,751
4617 County Criminal Court - Magistrate	1,379	297	284	798	32
4620 County Criminal Court Manager	388,293	2,408	276,213	109,672	35,450
4701 Probate Court #1	866,848	3,630	765,666	97,552	83,864
4702 Probate Court #2	892,145	6,482	796,048	89,614	87,184
4703 Probate Court #3	1,267,151	11,508	943,476	312,167	204,987
4704 Investigators/Court Visitor Program	1,189,440	33,847	1,073,507	82,086	291,619
4705 Probate Associates	710,226	2,712	646,216	61,298	3,608
4811 J.P. 1-1	1,057,468	24,187	889,539	143,742	151,393
4812 J.P. 1-2	776,590	15,167	632,624	128,799	110,148
4821 J.P. 2-1	752,333	17,892	674,007	60,435	69,629
4822 J.P. 2-2	779,163	9,263	642,795	127,104	102,757
4831 J.P. 3-1	880,459	3,195	783,193	94,071	93,985
4832 J.P. 3-2	789,977	6,034	648,747	135,196	165,783
4841 J.P. 4-1	782,772	41,694	662,109	78,969	76,482
4842 J.P. 4-2	632,722	31,618	568,885	32,218	110,024
4851 J.P. 5-1	739,191	13,951	623,484	101,757	58,899
4852 J.P. 5-2	797,724	7,528	681,157	109,039	139,984
Subtotal Justice Administration	186,630,769	4,185,562	155,993,292	26,451,916	18,978,393
Health and Social Services					
1110 Employee Health Clinic	560,433	6,226	429,324	124,882	41,417
2070 Welfare Assistance	3,046,269	39,787	2,545,466	461,015	582,448
5110 Juvenile Administration	24,859,523	2,797,377	18,032,213	4,029,933	1,907,442
5114 Juvenile-Detention Center	18,540,519	53,740	15,396,506	3,090,273	2,966,270
5115 Juvenile-Emergency Shelter	2,794,522	5,463	2,280,838	508,222	506,871
5116 Juvenile-Letot Center	3,624,794	8,922	3,140,803	475,069	524,949
5117 Juvenile-Youth Village	4,534,101	14,087	3,970,616	549,398	642,247
5118 Juvenile-Medlock Center	5,411,229	7,487	4,569,837	833,905	573,904
5119 Juvenile-Letot Residential Treatment Center	2,634,297	7,006	2,050,757	576,534	471,312
5210 Health Administration	1,538,569	41,644	1,156,632	340,293	330,827
5211 Environmental Health	1,932,018	259,795	1,093,061	579,161	310,693
5212 Public Health Lab	3,737,472	390,196	2,182,261	1,165,015	420,253
5213 Preventive Health	4,001,674	379,028	2,102,405	1,520,241	878,295
5214 Communicable Disease Control	872,116	4,778	657,211	210,127	27,752
5215 STD Clinic	2,558,767	150,468	1,551,940	856,359	435,244
5216 TB Clinic	2,681,929	36,552	1,866,563	778,814	287,817
5218 HHS - Finance Admin	1,192,122	26,577	968,747	196,798	14,538
5310 Budget Office Community Contracts	13,398,229	763,480	9,394,918	3,239,830	3,213,138
5330 CPS Program	4,597,996	1,792,729	1,732,963	1,072,305	75,610
Subtotal Health and Social Services	102,516,579	6,785,342	75,123,062	20,608,176	14,211,027
Other Operating					
5340 Wilmer Substance Abuse Facility	266,803	11,328	226,920	28,556	13,977
9910 Countywide Appropriations	14,789,755	1,545,807	11,650,152	1,593,795	2,000,200
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	9,190,715	-	-	9,190,715	4,100,646
Subtotal Other Operating	30,604,180	1,557,135	18,233,979	10,813,066	6,114,823
9950 Emergency Reserves	56,263,218 (a)	-	-	56,263,218	52,468,081
Grand Total	\$ 673,674,819	\$ 22,356,218	\$ 522,096,175	\$ 129,222,426	\$ 107,014,341
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 14,834,815	\$ 10,431,663

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	(6,427,462)
	<u>\$ 56,263,218</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 ELEVEN MONTHS ENDED AUGUST 31, 2020

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES August 2020	ACTUAL MONTH OF August 2020	YTD ACTUAL + ENCUMBRANCES August 2020	BALANCE OF BUDGET August 2020	YTD ACTUAL + ENCUMBRANCES August 2019
105 Road & Bridge	\$ 64,580,901	\$ 2,089,025	\$ 769,132	\$ 37,793,948	\$ 26,786,953	\$ 33,381,871
120 General Fund	673,674,819	22,356,218	43,841,148	544,452,393	129,222,426	512,244,061
126 Permanent Improvement Fund	8,564,988	832,456	158,539	3,210,242	5,354,745	2,562,733
162 Alternate Dispute Resolution	5,386,192	70,775	17,696	406,800	4,979,392	397,744
168 Dallas County Historical Commission	7,600	-	-	3,500	4,100	2,550
195 Major Technology Fund	67,329,767	10,689,436	3,438,045	54,106,354	13,223,412	34,428,068
196 Major Projects	416,502,308	149,996,146	6,974,086	246,334,916	170,167,392	257,047,767
205 Interest & Debt Retirement Fund	32,569,462	-	750	28,126,975	4,442,487	28,854,525
466 Grants	370,583,447	36,302,730	45,087,994	185,314,442	185,269,005	92,953,354
467 HUD Section 8	48,087,079	192,654	3,966,367	41,119,661	6,967,418	38,665,533
468 Charter School Grants	7,425,778	57,176	1,125,553	7,894,784	(469,006)	7,529,066
470 Law Library Fund	1,293,596	146,288	74,437	993,222	300,374	975,679
471 Appellate Judicial System	1,274,326	-	11,625	184,049	1,090,277	378,420
Total	<u>\$ 1,697,280,261</u>	<u>\$ 222,732,904</u>	<u>\$ 105,465,372</u>	<u>\$ 1,149,941,287</u>	<u>\$ 547,338,974</u>	<u>\$ 1,009,421,370</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 ELEVEN MONTHS ENDED AUGUST 31, 2020

Exhibit D

FUND	FY 2020 BUDGET	ACTUAL MONTH OF August 2020	TOTAL YTD REVENUE August 2020	BALANCE OF BUDGET August 2020	TOTAL YTD REVENUE August 2019
105 Road and Bridge	\$ 30,873,706	\$ 1,992,400	\$ 35,277,898	\$ (4,404,192)	\$ 39,793,982
120 General Fund	602,981,468	9,044,516	590,068,784	12,912,684	550,588,805
126 Permanent Improvement	4,425,457	10,575	4,485,510	(60,053)	4,645,613
162 Alternate Dispute	882,052	70,376	781,896	100,156	901,919
168 Historical Commission	-	-	12	(12)	45
195 Major Technology	47,090,015	61,917	47,712,556	(622,541)	44,725,242
196 Major Projects	111,941,557	506,619	116,092,102	(4,150,545)	119,151,320
205 Debt Service	23,663,300	76,908	24,737,078	(1,073,778)	29,356,944
466 Projected Federal Grants	94,014,051	7,018,790	315,638,976	(221,624,925)	77,963,847
467 HUD Section 8	40,082,284	4,538,528	40,890,985	(808,701)	34,690,987
468 Charter School Grants	8,158,243	494,925	6,970,436	1,187,807	7,109,635
470 Law Library	983,300	68,741	849,088	134,212	959,468
471 Appellate Judicial	257,102	15,521	161,477	95,625	312,514
TOTAL	\$ 965,352,535	\$ 23,899,814	\$ 1,183,666,798	\$ (218,314,263)	\$ 910,200,320

(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 ELEVEN MONTHS ENDED AUGUST 31, 2020

Exhibit E

DESCRIPTION	FY2020 BUDGET	ACTUAL MONTH OF August 2020	TOTAL YTD REVENUE August 2020	BALANCE OF BUDGET August 2020	TOTAL YTD REVENUE August 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	348,826	\$ 420,180,314	\$ (5,727,819)	\$ 390,718,764
Licenses, Permits and Registrations	23,900,000	181,659	25,175,102	(b) (1,275,102)	24,317,630
Fines and Forfeitures	361,500	260,568	792,620	(431,120)	1,053,095
Use of Money and Property	7,437,528	400,953	5,679,972	1,757,556	8,005,927
Charges for Current Services - General Government	44,200,500	603,097	37,098,121	7,102,379	41,556,288
Charges for Current Services - Public Safety	13,145,000	669,937	9,666,798	3,478,202	12,357,064
Charges for Current Services - Judiciary	21,772,555	1,994,606	18,580,545	3,192,010	20,666,786
Reimbursements for Current Services - General Government	599,300	22,521	586,041	13,259	525,091
Reimbursements for Current Services - Public Safety	16,562,600	1,362,787	17,808,383	(1,245,783)	16,349,784
Reimbursements for Current Services - Judicial	6,342,018	927,997	5,576,669	765,349	6,147,586
Reimbursements for Current Services - Health	11,829,150	1,608,690	8,990,173	2,838,977	7,831,947
Intergovernmental - General Government	1,523,000	87,723	1,915,004	(392,004)	1,633,341
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	273,320	1,695,740	266,260	1,691,470
Intergovernmental - Health and Welfare	579,000	12,900	367,457	211,543	406,259
Miscellaneous	2,940,900	14,545	2,294,959	645,941	4,511,902
Interfund Transfers	34,314,922	274,387	33,060,886	1,254,036	11,757,451
TOTAL	<u>\$ 602,981,468</u>	<u>\$ 9,044,516</u>	<u>\$ 590,068,784</u>	<u>\$ 12,912,684</u>	<u>\$ 550,588,805</u>

(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 AUGUST 31, 2020 and 2019**

ASSETS	August 31, 2020	August 31, 2019
Cash and Investments	\$ 136,954,300	\$ 186,583,526
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	-
TOTAL ASSETS	\$ 139,024,389	\$ 189,734,329
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	8,592,149 (b)	4,575,709 (b)
Due to Other Governmental Units	414,501	414,501
TOTAL LIABILITIES	9,006,651	4,990,210
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	606,327	48,040
Projects	7,550,759	6,083,504
General Fund - Encumbrances	-	-
Projects - Encumbrances	58,060,762	110,188,003
Other - Encumbrances	7,978,606	7,377,526
UNRESERVED		
General Fund	-	-
Other Funds	55,821,284	61,047,046
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 139,024,389	\$ 189,734,329

(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.

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 AUGUST 31, 2020

Exhibit F

FUND	BEGINNING BALANCE August 2020	ACTUAL MONTH OF August 2020	ENDING BALANCE August 2020	ENDING BALANCE August 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 37,448	\$ (14,942)	\$ 22,506	\$ (11,049)
00170 Return Check Collection	(49,011)	(2,807)	(51,817)	(45,070)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>483,745</u>	<u>(17,749)</u>	<u>465,996</u>	<u>439,188</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,070,804	(7,210)	2,063,594	2,225,371
00201 Technology Fund	1,418,882	9,581	1,428,463	1,314,924
00202 Local Government Fund	17,630,304	(187,460)	17,442,844	16,335,849
00203 Local Official Fund	8,708,070	39,208	8,747,278	8,676,982
00204 Record Management Fund	30,582,327	927,707	31,510,033	28,887,412
00500 Payroll	(18,411)	(1,213)	(19,624)	(15,584)
00538 DA - Check Processing	220,274	538	220,812	215,762
00547 DA - State Forfeitures/Other	181,391	33	181,423	179,118
00704 Unallocated Tax	4,008,498	373,943	4,382,442	4,687,668
	<u>64,802,139</u>	<u>1,155,126</u>	<u>65,957,265</u>	<u>62,507,502</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	-	-	-	-
00440 Tax Notes Series 2013	-	-	-	-
00441 Combination Tax and Parking Series 2016	66,479,415	(342,119)	66,137,296	117,127,494
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>67,362,699</u>	<u>(342,119)</u>	<u>67,020,580</u>	<u>118,010,777</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	1,619
00418 Road Bond Series 1996	-	-	-	128,946
00424 Unlimited Tax Road Bonds Series	-	-	-	2,881,339
00427 Unlimited Tax Refunding & Improv	3,089,759	-	3,089,759	2,047,235
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>3,510,459</u>	<u>-</u>	<u>3,510,459</u>	<u>5,626,060</u>
Total Governmental Funds Cash and Investments	<u>\$ 136,159,041</u>	<u>\$ 795,259</u>	<u>\$ 136,954,300</u>	<u>\$ 186,583,526</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 ELEVEN MONTHS ENDED AUGUST 31, 2020

Exhibit G

FUND	ENCUMBRANCES August 2020	ACTUAL MONTH OF August 2020	YTD ACTUAL + ENCUMBRANCES August 2020	YTD ACTUAL + ENCUMBRANCES August 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 14,942	\$ 51,898	\$ 1,061
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>14,942</u>	<u>51,898</u>	<u>1,061</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	104,952	92,076	527,808	462,210
00201 Technology Fund	-	106	22,249	2,241
00202 Local Government Fund	1,901,538	238,706	6,837,167	7,844,235
00203 Local Official Fund	1,304,117	238,954	6,027,116	6,845,394
00204 Record Management Fund	4,667,999	96,177	7,728,482	6,811,777
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,407	21,342	47,222
00547 DA - State Forfeitures/Other	-	-	-	8,430
	<u>7,978,606</u>	<u>667,425</u>	<u>21,164,164</u>	<u>22,021,509</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	-	-	-	-
00433 Tax Notes Series 2011	-	-	-	394,310
00440 Tax Notes Series 2013	-	-	-	10,914,385
00441 Combination Tax and Parking Series 2016	57,985,692	4,905,623	100,192,272	144,907,265
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>58,054,379</u>	<u>4,905,623</u>	<u>100,260,959</u>	<u>156,284,648</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	1,619
00418 Road Bond Series 1996	-	-	-	128,946
00424 Unlimited Tax Road Bonds Series	-	-	-	2,881,339
00427 Unlimited Tax Refunding & Improv	-	-	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	152,604
00494 Unlimited Tax Road Bond Fund	-	-	-	-
Subtotal road funds	<u>6,383</u>	<u>-</u>	<u>997,900</u>	<u>6,576,936</u>
Subtotal capital project funds	<u>58,060,762</u>	<u>4,905,623</u>	<u>101,258,859</u>	<u>162,861,583</u>
Total	<u>\$ 66,039,368</u>	<u>\$ 5,587,990</u>	<u>\$ 122,474,921</u>	<u>\$ 184,884,153</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 ELEVEN MONTHS ENDED AUGUST 31, 2020

Exhibit H

FUND	ACTUAL MONTH OF August 2020	TOTAL YTD REVENUE August 2020	TOTAL YTD REVENUE August 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(2,807)	12,216	(10,653)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)	-
00210 DS Arbitrage Rebate	-	-	-
	<u>(2,807)</u>	<u>11,786</u>	<u>(10,653)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	85,957	514,567	546,699
00201 Technology Fund	9,581	119,078	178,104
00202 Local Government Fund	155,363	6,789,915	7,608,505
00203 Local Official Fund	338,557	5,234,865	4,877,063
00204 Record Management Fund	1,006,364	8,327,736	8,396,080
00500 Payroll	-	-	-
00538 DA - Check Processing	1,959	25,455	64,556
00547 DA - State Forfeitures/Other	33	1,814	39,855
00704 Unallocated Tax	-	-	-
	<u>1,597,813</u>	<u>21,013,429</u>	<u>21,710,862</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>\$ 1,595,006</u>	<u>\$ 21,025,216</u>	<u>\$ 21,700,210</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 AUGUST 31, 2020**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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>\$ 130,445,000</u>	<u>\$ 34,320,300</u>	<u>\$ 164,765,300</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 AUGUST 31, 2020

Exhibit J

FUND	BEGINNING BALANCE August 2020	ACTUAL MONTH OF August 2020	ENDING BALANCE August 2020	ENDING BALANCE August 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 8,569,235	\$ (1,873,077)	\$ 6,696,158	\$ 8,011,359
00130 Election Fund-Special	370,188	(332,053)	38,135	41,139
00166 State Report Interest Fund	917,761	880,515	1,798,276	2,303,703
00501 County Clerk-Special	14,590,440	197,269	14,787,709	14,096,041
00502 County Clerk-Trust	22,071,071	125,769	22,196,840	20,982,110
00503 District Clerk-Special	7,290,446	135,994	7,426,440	8,001,043
00504 District Clerk-Trust	30,383,932	(2,571,031)	27,812,901	24,866,249
00505 Sheriff-Special	1,630,618	(1,356,678)	273,940	203,209
00506 County Clerk Special Trust Fund	23,944,930	3,588,071	27,533,001	28,708,346
00532 Escrow Fund	12,101,043	1,025,524	13,126,566	17,907,864
00537 Youth Village Special Fund	524	-	524	523
00542 DA - Police Agencies	38,904	7	38,911	38,416
00543 Adult Probation-Restitution	3,835,201	(442,944)	3,392,257	3,335,652
00544 DA - Attorney General	28,203	5	28,208	27,850
00545 DA - Unadjudicated-Gambling	61,521	11	61,532	60,750
00546 DA - Forfeitures-Narcotics	61,674	24,932	86,605	13,393
00550 Justice of the Peace 1-1 Special	517,316	465	517,781	523,694
00551 Justice of the Peace 1-2 Special	117,754	(1,717)	116,037	119,477
00553 Justice of the Peace 3-3 Special	75,898	(3,599)	72,299	90,337
00554 Justice of the Peace 2-1 Special	398,183	78	398,261	405,819
00555 Justice of the Peace 2-2 Special	62,423	(1,570)	60,853	62,859
00556 Justice of the Peace 3-1 Special	19,860	(799)	19,061	25,093
00557 Justice of the Peace 3-2 Special	158,330	-	158,330	158,081
00559 Justice of the Peace 4-1 Special	55,249	724	55,973	56,654
00560 Justice of the Peace 4-2 Special	6,901	2,052	8,953	6,041
00561 Justice of the Peace 5-1 Special	12,845	5,466	18,310	12,165
00562 Justice of the Peace 5-2 Special	289,128	174	289,302	287,454
00570 Dallas County Housing Fin.	73,349	13	73,363	65,984
00571 Dallas County Housing Fin.	1,024,353	184	1,024,536	1,011,306
00580 Constable 1 Special Fund No. 580	42,846	-	42,846	44,618
00581 Constable 2 Special Fund No. 581	3,869	-	3,869	2,917
00582 Constable 3 Special Fund No. 582	6,576	15	6,591	36,055
00584 Constable 4 Special Fund No. 584	2,479	4,216	6,694	20,031
00586 Constable 5 Special Fund No. 586	31,138	10,443	41,581	32,502
00600 DCS - Administration	14,342,222	(23,759)	14,318,463	14,899,635
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,572	-	116,572	128,700
00807 District Attorney Check Collection	604,169	-	604,169	566,058
00808 Child Support Clearing	13,730	1,004	14,735	12,258
Total Fiduciary and Agency Cash and Investments	<u>\$ 143,870,941</u>	<u>\$ (604,297)</u>	<u>\$ 143,266,644</u>	<u>\$ 147,165,446</u>

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