



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

October 28, 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.

Exhibits

Balance Sheet: Budgeted Funds as of September 30, 2020

Summary of Cash and Investments: Budgeted Funds as of September 30, 2020	A
General Fund: Funds Available Analysis for the twelve months ended September 30, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2020	D
Revenue: Budget/Actual: General Fund for the twelve months ended September 30, 2020	E

Balance Sheet: Funds Not Budgeted as of September 30, 2020

Summary of Cash and Investments: Funds Not Budgeted as of September 30, 2020	F
Appropriations: Funds Not Budgeted for the twelve months ended September 30, 2020	G
Revenue: Funds Not Budgeted for the twelve months ended September 30, 2020	H

Summary of County Bonded Indebtedness as of September 30, 2020

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of September 30, 2020

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

ASSETS	September 30, 2020	September 30, 2019
Cash and Investments	\$ 662,716,215 (e)	\$ 474,773,274
Inventories, Stock Room	2,201,348	2,451,110
Net Receivables - County Taxes	6,480,256	5,309,992
Net Receivables - Other	<u>12,286,000 (a)</u>	<u>9,502,000 (a)</u>
Subtotal Net Receivables	18,766,256	14,811,992
Due from Other Governmental Units	<u>9,093,270</u>	<u>7,263,991</u>
Total Receivables	27,859,526	22,075,983
Prepayments and other assets	<u>12,176,770</u>	<u>5,280,562</u>
TOTAL ASSETS	<u><u>\$ 704,953,859</u></u>	<u><u>\$ 504,580,929</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	53,881,833 (b)	34,704,538 (b)
Due to Other Governmental Units	<u>209,597,283 (e)</u>	<u>36,982,477</u>
TOTAL LIABILITIES	263,479,116	71,687,015
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	14,378,118	7,731,672
Projects	159,550,460	158,980,909
General Fund - Encumbrances	14,748,615	14,945,112
Projects - Encumbrances	146,413,837	146,251,201
Other - Encumbrances	41,088,210	19,008,334
UNRESERVED		
General Fund	39,277,951	40,086,491
Other Funds	<u>26,017,552</u>	<u>45,890,195</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 704,953,859</u></u>	<u><u>\$ 504,580,929</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 twelve months ended September 30, 2020. The majority of expected and budgeted revenue for Fiscal 2020 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the twelve months ended September 30, 2020. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

(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.

As of September 30, 2020, including accrued interest, \$153,693,578 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF SEPTEMBER 30, 2020

Exhibit A

FUND	BEGINNING BALANCE September 2020	ACTUAL MONTH OF September 2020	ENDING BALANCE September 2020	ENDING BALANCE September 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 122,656,413	\$ (34,697,135)	\$ 87,959,277	\$ 73,933,608
00196 Major Projects	347,490,455	(14,417,338)	333,073,117	313,414,190
00205 Interest & Debt Retirement Fund	5,137,831	22,330	5,160,161	8,226,616
00466 Projected Federal Grants	198,102,540	(34,357,826) (b)	163,744,714	9,954,577
	<u>673,387,238</u>	<u>(83,449,970)</u>	<u>589,937,269</u>	<u>405,528,991</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	31,502,198	1,963,318	33,465,516	32,875,950
00126 Permanent Improvement Fund	6,740,406	(210,857)	6,529,549	4,755,601
00162 Alternate Dispute Resolution	5,029,437	17,697	5,047,135	4,572,729
00168 Dallas County Historical Commission	407	0	407	3,891
00195 Major Technology Fund	23,723,111	(5,062,756)	18,660,354	19,557,840
00467 HUD Section 8	3,549,474	2,209,376	5,758,851	3,095,409
00468 Charter School Grants	2,354,351	(457,499)	1,896,851	2,959,166
00470 Law Library Fund	571,697	33,418	605,115	590,077
00471 Appellate Judicial System	801,858	13,309	815,167	833,621
	<u>74,272,939</u>	<u>(1,493,994)</u>	<u>72,778,946</u>	<u>69,244,283</u>
Total Governmental Funds Cash and Investments	<u>\$ 747,660,178</u>	<u>\$ (84,943,963)</u>	<u>\$ 662,716,215</u>	<u>\$ 474,773,274</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit B

DEPARTMENT	BUDGET FY 2020 (a)	ENCUMBRANCES AS OF September 2020	ACTUAL YTD September 2020	FUNDS AVAILABLE September 2020	FUNDS AVAILABLE September 2019
General Government					
1010 GG-County Judge	\$ 685,459	\$ 177	\$ 674,669	\$ 10,613	\$ (20,906)
1011 Truancy Courts	789,735	8,804	740,247	40,684	(43,491)
1020 GG-Commissioners Court Administrator	2,056,421	36,760	1,894,922	124,739	308,321
1021 GG-Operation Services-Engineering	1,750,908	277,322	1,110,872	362,714	25,128
1022 GG-Operation Services- Facilities	20,294,786	2,550,951	17,339,268	404,568	(44,749)
1023 GG-Operation Services- Comm/Central Svcs	2,407,072	99,853	2,291,009	16,211	40,363
1024 GG-Operations Services-Records Mgt	998,857	26,391	917,942	54,524	34,645
1027 GG-Operations-Auto Service Center	5,144,624	945,825	4,119,638	79,161	101,525
1035 GG- Tax Assessor/Collector	16,657,977	49,144	16,387,973	220,860	(386,723)
1040 Human Resource/Civil Service	4,341,521	263,654	3,617,733	460,134	2,489,569
1050 GG-County Treasurer	1,481,339	9,883	1,388,247	83,209	(33,138)
1060 Office of Budget and Evaluation	748,982	47	725,303	23,631	12,405
1070 GG-County Auditor	9,860,799	22,569	9,707,580	130,649	(138,373)
1080 GG-Purchasing	1,697,149	4,963	1,683,841	8,344	334,467
1082 Small Business Enterprise SBE	591,515	17,784	501,179	72,553	(20,534)
1210 Elections	11,646,755	1,476,492	9,781,696	388,567	118,394
Subtotal General Government	81,153,897	5,790,618	72,882,118	2,481,161	2,776,903
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	382,951	1,172	372,806	8,973	45,950
2060 Veterans Service	311,439	-	309,809	1,630	75,584
Subtotal Community Services	694,391	1,172	682,615	10,603	121,533
Law Enforcement					
3110 Executive	1,770,544	3,268	1,668,637	98,640	25,275
3113 Internal Affairs	975,570	1,706	972,276	1,588	(41,477)
3121 General Services	1,329,973	1,822	1,328,116	36	(88,086)
3122 Personnel	1,156,254	28,035	1,121,391	6,829	7,903
3123 Training	1,138,312	43,677	1,069,263	25,372	(149,124)
3124 Communications	2,637,342	7,212	2,598,602	31,529	(25,391)
3125 Fiscal	3,782,751	105,831	3,582,466	94,454	(47,695)
3126 Photo Lab	185,007	4,885	174,246	5,877	37,184
3128 Bonds	2,920,225	1,941	2,916,222	2,062	63,318
3129 Bailiff	12,790,469	617	12,783,693	6,159	(1,568,908)
3130 Warrants	5,487,446	8,989	5,468,398	10,059	(98,025)
3131 Fugitive Transportation	2,236,336	1,234	2,221,478	13,625	(364,577)
3132 Civil	563,736	9,525	554,318	(107)	(62,192)
3134 Criminal Investigation	3,833,528	15,446	3,823,072	(4,990)	(470,730)
3136 FLEET	291,839	8,554	271,062	12,224	9,415
3137 Freeway Management Program	13,648,692	29,154	13,664,400	(44,861)	(998,362)
3140 Detention Services	1,275,764	3,540	1,249,024	23,200	27,766
3141 North Tower	37,001,093	178,512	36,813,812	8,770	(3,992,134)
3142 West Tower	19,101,709	35,629	19,056,756	9,324	(1,874,275)
3147 Central Intake	15,630,559	49,592	15,564,038	16,929	(678,055)
3148 South Tower	27,547,720	24,542	27,542,796	(19,619)	(2,460,781)
3150 Classification and Release	26,214,585	41,410	26,180,088	(6,914)	(3,419,568)
3152 Central Kitchen	9,257,449	51,573	8,902,046	303,831	353,009
3153 Central Laundry	1,772,037	-	1,780,722	(8,685)	52,960
3154 Inmate Transport	696	-	-	696	96
3155 Jail Medical	13,127,095	3,656	13,123,374	65	(1,538,086)
Subtotal Sheriff	205,676,732	660,347	204,430,293	586,093	(17,300,539)
3210 Constable Precinct #1	2,498,440	21,145	2,467,741	9,554	(113,465)
3220 Constable Precinct #2	1,979,781	13,369	1,932,745	33,668	(199,196)
3230 Constable Precinct #3	2,112,483	1,746	2,084,716	26,020	(95,102)
3240 Constable Precinct #4	2,659,003	1,344	2,612,407	45,252	(547,556)
3250 Constable Precinct #5	2,044,398	20,391	1,997,565	26,443	(306,407)
Subtotal Constable	11,294,106	57,995	11,095,174	140,936	(1,261,726)
3311 Crime Lab	9,739,128	299,799	9,185,115	254,215	563,900
3312 Medical Examiner	8,987,051	226,499	8,380,315	380,236	42,429
3313 Breath Alcohol Program	336,628	-	334,701	1,927	(11,865)
Subtotal Institute of Forensic Sciences	19,062,807	526,298	17,900,131	636,378	594,464

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	FY 2020	AS OF	September 2020	AVAILABLE	AVAILABLE
	(a)	September 2020	September 2020	September 2020	September 2019
3320 Community Supervision	2,088,428	264,841	1,148,253	675,333	514,573
3330 Public Service Program	1,569,085	44,672	1,392,610	131,803	(22,685)
3343 Unincorporated Area Services	604,925	38,632	499,745	66,548	76,436
Subtotal Law Enforcement	240,296,083	1,592,786	236,466,206	2,237,091	(17,399,477)
Justice Administration					
3340 Building Security	4,586,905	376,447	4,162,552	47,907	752,327
3341 Emergency Management	625,190	3,347	619,746	2,096	(37,089)
3342 Fire Marshal	1,580,743	275,693	1,259,859	45,191	79,346
4011 District Attorney	59,949,522	166,873	59,193,612	589,037	(1,698,615)
4013 Drug Court Program	429,369	170	404,430	24,768	(12,043)
4014 Jail Diversion	967,680	878	877,653	89,149	36,520
4015 Divert Court Department	501,947	157,264	278,429	66,255	78,053
4020 District Clerk	14,462,538	14,494	14,282,827	165,217	1,589,085
4031 County Clerk	12,257,234	39,014	11,985,912	232,307	195,564
4032 County Clerk-Collections	1,232,180	4,574	1,196,106	31,500	28,823
4033 Truancy Courts Clerks	737,052	-	737,049	3	(60,591)
4040 Public Defender	17,729,689	39,912	17,562,638	127,139	(519,311)
4051 District Court Administration	234,677	694	230,550	3,433	(4,567)
4056 Domestic Relations Office Administration	3,340,768	19,403	3,273,691	47,674	(73,081)
4060 Jury Service	2,447,926	80,481	1,349,188	1,018,258	47,254
4065 Grand Jury Service	226,000	-	115,213	110,787	4,162
4071 5th Court of Appeals	149,896	-	149,893	3	777
4072 First Admin. Judicial Region	153,869	-	-	153,869	(63,851)
4080 Court Cost Miscellaneous	6,452,944	149,041	250,847	6,053,055	(245,357)
4110 14th Civil District Court	324,556	3	310,033	14,520	(7,187)
4115 44th Civil District Court	320,270	229	312,838	7,204	3,793
4120 68th Civil District Court	285,712	(0)	277,943	7,770	(1,923)
4125 95th Civil District Court	304,619	15	291,541	13,063	4,741
4130 101st Civil District Court	243,465	12,116	220,350	10,998	17,580
4135 116th Civil District Court	323,901	88	312,103	11,710	(6,555)
4140 134th Civil District Court	365,271	4,385	353,905	6,982	35,082
4145 160th Civil District Court	270,106	1,090	259,205	9,811	69,601
4150 162nd Civil District Court	311,299	432	294,052	16,816	4,926
4155 191st Civil District Court	331,068	146	295,403	35,518	8,991
4160 192nd Civil District Court	318,813	3	309,971	8,840	(2,651)
4165 193rd Civil District Court	291,204	4,407	276,384	10,413	(29,179)
4170 298th Civil District Court	326,049	517	313,035	12,498	(1,985)
4175 Civil District Masters	371,896	12	367,831	4,053	647
4180 Civil Tax Court	383,494	10,240	364,816	8,439	(9,930)
4210 254th Family Court	690,591	6,243	592,858	91,490	7,093
4215 255th Family Court	651,510	8,989	587,141	55,380	12,573
4220 256th Family Court	656,055	11,488	618,896	25,671	(4,510)
4225 301st Family Court	695,776	14,874	627,472	53,430	733
4230 302nd Family Court	651,696	7,132	556,102	88,463	62,132
4235 303rd Family Court	670,281	56,085	604,590	9,606	(8,312)
4240 330th Family Court	720,719	4,760	589,021	126,938	1,013
4250 IV-D Court	380,711	6,490	289,871	84,351	1,451
4310 304th Juvenile Court	2,430,624	84,622	2,291,730	54,272	8,030
4320 305th Juvenile Court	2,515,692	45,072	2,301,765	168,855	27,586
4401 Criminal District Court #1	878,162	20,194	834,330	23,638	(2,055)
4402 Criminal District Court #2	828,199	10,604	731,307	86,288	6,490
4403 Criminal District Court #3	837,313	59,505	563,461	214,347	2,121
4404 Criminal District Court #4	700,678	22,420	646,400	31,857	(2,511)
4405 Criminal District Court #5	884,704	17,657	858,110	8,937	(584)
4406 Criminal District Court #6	874,906	20,252	838,076	16,577	11,612
4407 Criminal District Court #7	915,433	54,727	842,493	18,213	(4,519)
4410 194th Criminal District Court	911,242	13,770	869,099	28,373	(4,566)
4415 195th Criminal District Court	820,473	19,754	788,381	12,338	13,676
4420 203rd Criminal District Court	894,227	43,676	806,196	44,355	14,220
4425 204th Criminal District Court	879,208	29,177	827,828	22,203	(4,626)
4430 265th Criminal District Court	811,972	69	785,544	26,359	(14,177)
4435 282nd Criminal District Court	829,612	41,944	744,074	43,594	30,638
4440 283rd Criminal District Court	775,222	8,158	745,878	21,185	26,202
4445 291st Criminal District Court	821,490	17,386	764,434	39,669	(2,411)
4450 292nd Criminal District Court	1,324,937	15,533	1,278,088	31,317	(94,745)
4455 363rd Criminal District Court	1,002,494	20,398	938,714	43,382	(134,614)
4460 Criminal District Magistrates	2,889,891	1,851	2,868,470	19,570	(330,313)
4461 Pretrial Release	5,194,350	161,174	4,926,491	106,685	(1,128,437)
4465 Staff Attorneys	755,080	20	710,637	44,223	14,430
4470 Criminal District Court Manager	515,884	18,976	475,000	21,908	6,044
4501 County Court at Law #1	536,700	1,915	517,948	16,837	(4,608)
4502 County Court at Law #2	502,632	233	489,733	12,666	12,022
4503 County Court at Law #3	528,938	344	519,748	8,847	(7,843)
4504 County Court at Law #4	561,963	519	553,409	8,034	(15,469)
4505 County Court at Law #5	545,909	123	515,749	30,036	35,031
4601 County Criminal Court #1	628,277	(3,456)	584,929	46,804	(2,381)
4602 County Criminal Court #2	778,279	-	738,870	39,409	4,221
4603 County Criminal Court #3	483,903	7	465,584	18,313	(3,101)
4604 County Criminal Court #4	711,349	0	676,442	34,908	(23,702)
4605 County Criminal Court #5	605,393	(1,995)	542,752	64,637	(54,553)
4606 County Criminal Court #6	697,192	0	681,879	15,313	(17,620)
4607 County Criminal Court #7	690,005	0	592,907	97,098	(82,626)
4608 County Criminal Court #8	773,812	0	736,672	37,140	104,084

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2020**

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	FY 2020	AS OF September 2020	September 2020	AVAILABLE September 2020	AVAILABLE September 2019
	(a)				
4609 County Criminal Court #9	629,359	0	602,704	26,655	(31,631)
4610 County Criminal Court #10	603,960	4,330	576,666	22,964	133,335
4611 County Criminal Court #11	671,538	3,115	650,104	18,319	(1,105)
4615 County Criminal Court of Appeals	448,230	5	373,468	74,757	61,460
4616 County Criminal Court of Appeals #2	628,536	14,617	606,839	7,080	(21,768)
4617 County Criminal Court - Magistrate	1,379	9	384	986	32
4620 County Criminal Court Manager	338,279	447	307,024	30,808	722
4701 Probate Court #1	891,663	2,524	870,701	18,438	(25,124)
4702 Probate Court #2	933,363	2,519	906,869	23,975	(1,452)
4703 Probate Court #3	1,317,026	3,580	1,077,008	236,438	65,018
4704 Investigators/Court Visitor Program	1,263,276	20,108	1,220,793	22,375	193,278
4705 Probate Associates	744,218	204	737,710	6,304	(61,882)
4811 J.P. 1-1	1,055,005	14,609	1,006,320	34,076	41,146
4812 J.P. 1-2	784,537	4,129	724,001	56,407	45,178
4821 J.P. 2-1	827,241	5,190	762,103	59,948	(3,218)
4822 J.P. 2-2	781,328	8,822	726,169	46,337	18,575
4831 J.P. 3-1	908,300	983	889,321	17,996	(8,698)
4832 J.P. 3-2	808,038	2,447	743,720	61,871	83,665
4841 J.P. 4-1	796,588	34,836	758,484	3,267	3,286
4842 J.P. 4-2	676,623	22,355	645,833	8,435	39,720
4851 J.P. 5-1	744,916	9,828	712,564	22,524	(17,813)
4852 J.P. 5-2	817,635	2,356	781,754	33,526	54,087
Subtotal Justice Administration	191,962,375	2,359,671	177,689,219	11,913,486	(796,711)
Health and Social Services					
1110 Employee Health Clinic	498,803	4,646	484,577	9,580	(17,295)
2070 Welfare Assistance	3,215,845	38,963	2,995,759	181,122	339,135
5110 Juvenile Administration	24,986,181	1,648,211	20,164,305	3,173,665	(139,388)
5114 Juvenile-Detention Center	17,614,144	47,783	17,587,638	(21,277)	1,007,804
5115 Juvenile-Emergency Shelter	2,578,887	3,250	2,566,453	9,184	206,030
5116 Juvenile-Letot Center	3,622,302	4,289	3,613,241	4,772	125,427
5117 Juvenile-Youth Village	4,527,970	6,951	4,557,080	(36,061)	96,148
5118 Juvenile-Medlock Center	5,261,191	2,771	5,218,969	39,452	(31,828)
5119 Juvenile-Letot Residential Treatment Center	2,482,066	2,143	2,375,323	104,600	225,638
5210 Health Administration	1,472,669	40,300	1,504,316	(71,947)	241,119
5211 Environmental Health	1,917,463	165,326	1,323,517	428,620	195,524
5212 Public Health Lab	3,607,908	324,657	2,479,637	803,614	220,380
5213 Preventive Health	3,603,007	302,705	2,367,589	932,713	640,557
5214 Communicable Disease Control	873,559	10,680	752,158	110,721	(72,415)
5215 STD Clinic	2,183,516	134,401	1,772,286	276,830	248,510
5216 TB Clinic	2,573,980	33,920	2,105,504	434,556	53,709
5218 HHS - Finance Admin	1,222,789	27,693	1,094,031	101,065	(109,486)
5310 Budget Office Community Contracts	13,398,229	272,945	9,795,990	3,329,294	3,213,138
5330 CPS Program	4,597,996	944,335	2,585,302	1,068,359	56,512
Subtotal Health and Social Services	100,238,505	4,015,970	85,343,674	10,878,861	6,499,220
Other Operating					
5340 Wilmer Substance Abuse Facility	284,163	11,266	257,159	15,739	(11,480)
9910 Countywide Appropriations	13,844,755	977,132	12,257,732	609,891	1,024,403
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	190,715	-	-	190,715	4,100,646
Subtotal Other Operating	20,676,540	988,398	18,871,798	816,344	5,113,568
9950 Emergency Reserves	38,653,028 (a)	-	-	38,653,028	51,910,224
Grand Total	\$ 673,674,819	\$ 14,748,615	\$ 591,935,630	\$ 66,990,573	\$ 48,225,262
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
	\$ -

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

General Fund Reserves Budget	\$ 55,858,536
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	602,981,468
General Fund Expenditure Budget	(596,149,324)
	6,832,144
Emergency reserves - LAB 20 budget	62,690,680
Miscellaneous transfers to various departments	(24,037,652)
	\$ 38,653,028

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 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit C

FUND	FY 2020 BUDGET (a)	ENCUMBRANCES September 2020	ACTUAL MONTH OF September 2020	YTD ACTUAL + ENCUMBRANCES September 2020	BALANCE OF BUDGET September 2020	YTD ACTUAL + ENCUMBRANCES September 2019
105 Road & Bridge	\$ 64,580,901	\$ 2,067,677	\$ 1,206,042	\$ 38,978,642	\$ 25,602,259	\$ 39,991,754
120 General Fund	673,674,819	14,748,615	69,839,455	606,684,245	66,990,573	571,033,140
126 Permanent Improvement Fund	3,133,969	694,704	329,891	3,402,381	(268,412)	2,710,925
162 Alternate Dispute Resolution	5,386,195	70,380	74,684	481,089	4,905,106	458,549
168 Dallas County Historical Commission	7,600	-	-	3,500	4,100	2,550
195 Major Technology Fund	67,329,770	7,033,220	4,967,172	55,417,311	11,912,459	37,582,736
196 Major Projects	416,502,319	139,380,617	18,141,167	253,860,554	162,641,765	255,698,526
205 Interest & Debt Retirement Fund	32,569,462	-	-	28,126,975	4,442,487	28,855,275
466 Grants	374,311,067	38,041,399	16,838,171	203,891,283	170,419,784	98,639,843
467 HUD Section 8	51,445,452	74,439	4,117,192	45,118,638	6,326,813	42,170,618
468 Charter School Grants	7,425,778	35,764	638,411	8,511,783	(1,086,005)	8,134,464
470 Law Library Fund	1,293,599	103,846	83,000	1,033,780	259,818	1,047,261
471 Appellate Judicial System	1,274,326	-	-	184,049	1,090,277	380,940
Total	<u>\$ 1,698,935,255</u>	<u>\$ 202,250,662</u>	<u>\$ 116,235,185</u>	<u>\$ 1,245,694,231</u>	<u>\$ 453,241,025</u>	<u>\$ 1,086,706,583</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit D

FUND	FY 2020 BUDGET	ACTUAL MONTH OF September 2020	TOTAL YTD REVENUE September 2020	BALANCE OF BUDGET September 2020	TOTAL YTD REVENUE September 2019
105 Road and Bridge	\$ 30,873,706	\$ 4,023,251	\$ 39,301,149	\$ 8,427,443	\$ 43,610,143
120 General Fund	602,981,468	9,114,869	599,183,653	(3,797,815)	565,770,636
126 Permanent Improvement	4,425,457	11,868	4,497,378	71,921	4,656,070
162 Alternate Dispute	882,052	89,696	871,592	(10,460)	1,017,304
168 Historical Commission	-	-	13	13	49
195 Major Technology	47,090,015	92,767	47,805,322	715,307	45,094,414
196 Major Projects	111,941,557	7,281,150	123,373,252	11,431,695	119,850,942
205 Debt Service	23,663,300	22,330	24,759,407	1,096,107	29,565,081
466 Projected Federal Grants	94,014,051	5,665,355	321,304,331	227,290,280	85,537,597
467 HUD Section 8	40,082,284	6,299,110	47,190,094	7,107,810	38,781,359
468 Charter School Grants	8,158,243	519,317	7,489,753	(668,490)	7,710,312
470 Law Library	983,300	107,512	956,600	(26,700)	1,085,676
471 Appellate Judicial	257,102	24,934	186,411	(70,691)	342,806
TOTAL	\$ 965,352,535	\$ 33,252,157	\$ 1,216,918,956	\$ 251,566,421	\$ 943,022,389

(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 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit E

DESCRIPTION	FY 2020 BUDGET	ACTUAL MONTH OF September 2020	TOTAL YTD REVENUE September 2020	BALANCE OF BUDGET September 2020	TOTAL YTD REVENUE September 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	778,809	\$ 420,959,124	\$ 6,506,629	\$ 390,683,799
Licenses, Permits and Registrations	23,900,000	97,123	25,272,225 (b)	1,372,225	24,456,040
Fines and Forfeitures	361,500	(548,800)	243,819	(117,681)	353,631
Use of Money and Property	7,437,528	464,257	6,144,228	(1,293,300)	8,982,173
Charges for Current Services - General Government	44,200,500	603,394	37,701,515	(6,498,985)	42,607,733
Charges for Current Services - Public Safety	13,145,000	771,193	10,437,991	(2,707,009)	13,600,504
Charges for Current Services - Judiciary	21,772,555	1,941,784	20,522,329	(1,250,226)	23,329,513
Reimbursements for Current Services - General Government	599,300	25,484	611,525	12,225	733,554
Reimbursements for Current Services - Public Safety	16,562,600	2,472,067	20,280,450	3,717,850	18,591,181
Reimbursements for Current Services - Judicial	6,342,018	481,913	6,058,582	(283,436)	6,340,951
Reimbursements for Current Services - Health	11,829,150	89,199	9,079,372	(2,749,778)	8,482,231
Intergovernmental - General Government	1,523,000	68,564	1,983,568	460,568	1,755,802
Intergovernmental - Public Safety	400,000	690,857	690,857	290,857	458,419
Intergovernmental - Streets and Highways	659,000	-	600,000	(59,000)	659,000
Intergovernmental - Judiciary	1,962,000	126,441	1,822,181	(139,819)	1,804,440
Intergovernmental - Health and Welfare	579,000	49,624	417,081	(161,919)	616,661
Miscellaneous	2,940,900	587,755	2,882,714	(58,186)	4,864,014
Interfund Transfers	34,314,922	415,205	33,476,091	(838,831)	17,450,990
TOTAL	<u>\$ 602,981,468</u>	<u>\$ 9,114,869</u>	<u>\$ 599,183,653</u>	<u>\$ (3,797,815)</u>	<u>\$ 565,770,636</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 SEPTEMBER 30, 2020 and 2019**

ASSETS	September 30, 2020	September 30, 2019
Cash and Investments	\$ 123,563,834	\$ 174,055,898
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	\$ 125,633,923	\$ 177,206,701
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	2,826,146 (b)	420,735 (b)
Due to Other Governmental Units	414,501	414,501
TOTAL LIABILITIES	3,240,647	835,236
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	606,327	48,040
Projects	7,729,622	9,215,806
General Fund - Encumbrances	-	-
Projects - Encumbrances	50,176,784	104,698,744
Other - Encumbrances	7,411,467	3,545,650
UNRESERVED		
General Fund	-	-
Other Funds	56,469,076	58,863,225
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 125,633,923	\$ 177,206,701

(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 SEPTEMBER 30, 2020

Exhibit F

FUND	BEGINNING BALANCE September 2020	ACTUAL MONTH OF September 2020	ENDING BALANCE September 2020	ENDING BALANCE September 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 22,506	\$ (5,698)	\$ 16,808	\$ 74,404
00170 Return Check Collection	(51,817)	(4,529)	(56,347)	(64,033)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>465,996</u>	<u>(10,227)</u>	<u>455,768</u>	<u>505,678</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,063,594	(94,948)	1,968,646	1,984,206
00201 Technology Fund	1,428,463	9,053	1,437,516	1,326,698
00202 Local Government Fund	17,442,844	(137,977)	17,304,867	16,010,741
00203 Local Official Fund	8,747,278	(85,530)	8,661,748	8,458,059
00204 Record Management Fund	31,510,033	596,790	32,106,823	26,344,094
00500 Payroll	(19,624)	4,586	(15,038)	(16,442)
00538 DA - Check Processing	220,812	(14)	220,799	216,700
00547 DA - State Forfeitures/Other	181,423	50	181,473	179,453
00704 Unallocated Tax	4,382,442	(1,109,146)	3,273,295	4,687,668
	<u>65,957,265</u>	<u>(817,136)</u>	<u>65,140,129</u>	<u>59,191,177</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	66,137,296	(12,563,102)	53,574,194	108,139,151
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>67,020,580</u>	<u>(12,563,102)</u>	<u>54,457,478</u>	<u>109,022,435</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	-
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	3,089,759	-	3,089,759	4,915,909
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	-	-	-	-
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>5,336,609</u>
Total Governmental Funds Cash and Investments	<u>\$ 136,954,300</u>	<u>\$ (13,390,466)</u>	<u>\$ 123,563,834</u>	<u>\$ 174,055,898</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit G

FUND	ENCUMBRANCES September 2020	ACTUAL MONTH OF September 2020	YTD ACTUAL + ENCUMBRANCES September 2020	YTD ACTUAL + ENCUMBRANCES September 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 5,698	\$ 57,596	\$ (84,392)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>5,698</u>	<u>57,596</u>	<u>(84,392)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	68,538	132,745	624,139	718,483
00201 Technology Fund	-	106	22,354	2,241
00202 Local Government Fund	1,672,198	539,258	7,147,085	7,970,490
00203 Local Official Fund	1,111,667	471,764	6,306,431	7,169,139
00204 Record Management Fund	4,559,064	274,549	7,894,096	7,727,818
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	990	22,332	48,329
00547 DA - State Forfeitures/Other	-	-	-	8,430
	<u>7,411,467</u>	<u>1,419,412</u>	<u>22,016,437</u>	<u>23,644,929</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	50,101,713	7,705,116	100,013,409	144,933,088
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>50,170,401</u>	<u>7,705,116</u>	<u>100,082,096</u>	<u>156,310,471</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	-	-	-	-
	<u>6,383</u>	<u>-</u>	<u>997,900</u>	<u>6,576,936</u>
Subtotal road funds	<u>6,383</u>	<u>-</u>	<u>997,900</u>	<u>6,576,936</u>
Subtotal capital project funds	<u>50,176,784</u>	<u>7,705,116</u>	<u>101,079,996</u>	<u>162,887,407</u>
Total	<u>\$ 57,588,251</u>	<u>\$ 9,130,225</u>	<u>\$ 123,154,029</u>	<u>\$ 186,447,944</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2020

Exhibit H

FUND	ACTUAL MONTH OF September 2020	TOTAL YTD REVENUE September 2020	TOTAL YTD REVENUE September 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(4,529)	7,686	(29,616)
00190 CMAQ-Congestion, Mitigation & Air	-	(430)	-
00210 DS Arbitrage Rebate	-	-	-
	<u>(4,529)</u>	<u>7,257</u>	<u>(29,616)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	21,964	536,531	574,308
00201 Technology Fund	9,264	128,342	189,877
00202 Local Government Fund	388,057	7,177,972	8,157,088
00203 Local Official Fund	367,865	5,602,730	5,262,275
00204 Record Management Fund	900,979	9,228,715	9,883,666
00500 Payroll	-	-	-
00538 DA - Check Processing	976	26,431	66,602
00547 DA - State Forfeitures/Other	50	1,864	40,190
00704 Unallocated Tax	-	-	-
	<u>1,689,155</u>	<u>22,702,585</u>	<u>24,174,006</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	-	-	3,158,125
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>3,158,125</u>
Total	<u>\$ 1,684,626</u>	<u>\$ 22,709,841</u>	<u>\$ 27,302,515</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 SEPTEMBER 30, 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 SEPTEMBER 30, 2020

Exhibit J

FUND	BEGINNING BALANCE September 2020	ACTUAL MONTH OF September 2020	ENDING BALANCE September 2020	ENDING BALANCE September 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 6,696,158	\$ 4,855,978	\$ 11,552,136	\$ 11,087,574
00130 Election Fund-Special	38,135	8,218	46,353	41,266
00166 State Report Interest Fund	1,798,276	1,145,792	2,944,069	3,748,530
00501 County Clerk-Special	14,787,709	11,456	14,799,165	14,282,943
00502 County Clerk-Trust	22,196,840	271,949	22,468,790	20,997,728
00503 District Clerk-Special	7,426,440	(1,431,147)	5,995,293	8,854,651
00504 District Clerk-Trust	27,812,901	1,759,498	29,572,399	25,729,175
00505 Sheriff-Special	273,940	(60,358)	213,582	331,286
00506 County Clerk Special Trust Fund	27,533,001	(3,579,351)	23,953,651	29,426,226
00532 Escrow Fund	13,126,566	(1,359,536)	11,767,030	16,749,564
00537 Youth Village Special Fund	524	0	524	523
00542 DA - Police Agencies	38,911	11	38,921	38,488
00543 Adult Probation-Restitution	3,392,257	119,602	3,511,859	3,370,030
00544 DA - Attorney General	28,208	8	28,216	27,902
00545 DA - Unadjudicated-Gambling	61,532	17	61,549	60,864
00546 DA - Forfeitures-Narcotics	86,605	15	86,621	23,411
00550 Justice of the Peace 1-1 Special	517,781	(428)	517,353	520,651
00551 Justice of the Peace 1-2 Special	116,037	3,282	119,319	119,886
00553 Justice of the Peace 3-3 Special	72,299	(33)	72,267	80,045
00554 Justice of the Peace 2-1 Special	398,261	-	398,261	406,041
00555 Justice of the Peace 2-2 Special	60,853	405	61,258	64,744
00556 Justice of the Peace 3-1 Special	19,061	3,100	22,160	24,101
00557 Justice of the Peace 3-2 Special	158,330	-	158,330	158,081
00559 Justice of the Peace 4-1 Special	55,973	(4,567)	51,406	59,476
00560 Justice of the Peace 4-2 Special	8,953	233	9,186	6,401
00561 Justice of the Peace 5-1 Special	18,310	1,625	19,935	12,765
00562 Justice of the Peace 5-2 Special	289,302	69	289,371	287,374
00570 Dallas County Housing Fin.	73,363	20	73,383	66,107
00571 Dallas County Housing Fin.	1,024,536	157	1,024,693	1,013,239
00580 Constable 1 Special Fund No. 580	42,846	320	43,166	45,959
00581 Constable 2 Special Fund No. 581	3,869	-	3,869	2,917
00582 Constable 3 Special Fund No. 582	6,591	2,031	8,622	44,551
00584 Constable 4 Special Fund No. 584	6,694	(3,706)	2,989	14,914
00586 Constable 5 Special Fund No. 586	41,581	(19,353)	22,227	31,457
00600 DCS - Administration	14,318,463	155,423	14,473,886	14,899,635
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,572	(86)	116,486	128,361
00807 District Attorney Check Collection	604,169	-	604,169	566,058
00808 Child Support Clearing	14,735	1,443	16,178	16,807
Total Fiduciary and Agency Cash and Investments	\$ 143,266,644	\$ 1,882,088	\$ 145,148,732	\$ 153,339,791

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