



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

November 20, 2020

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Exhibits

Balance Sheet: Budgeted Funds as of October 31, 2020

Summary of Cash and Investments: Budgeted Funds as of October 31, 2020	A
General Fund: Funds Available Analysis for the month ended October 31, 2020	B
Appropriations: Budget/Actual: Tax and Fee Funds for the month ended October 31, 2020	C
Revenue: Budget/Actual: Tax and Fee Funds for the month ended October 31, 2020	D
Revenue: Budget/Actual: General Fund for the month ended October 31, 2020	E

Balance Sheet: Funds Not Budgeted as of October 31, 2020

Summary of Cash and Investments: Funds Not Budgeted as of October 31, 2020	F
Appropriations: Funds Not Budgeted for the month ended October 31, 2020	G
Revenue: Funds Not Budgeted for the month ended October 31, 2020	H

Summary of County Bonded Indebtedness as of October 31, 2020

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of October 31, 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

Darryl D. Thomas

1201 Elm Street, Suite 2300

Dallas, Texas 75270

Ph: 214-653-6472

Fax: 214-653-6440

county.auditor@dallascounty.org

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

ASSETS	October 31, 2020	October 31, 2019
Cash and Investments	\$ 611,569,575 (e)	\$ 491,291,610
Inventories, Stock Room	2,329,919	2,090,129
Net Receivables - County Taxes	617,212,476	611,916,673
Net Receivables - Other	<u>12,286,000 (a)</u>	<u>9,502,000 (a)</u>
Subtotal Net Receivables	629,498,476	621,418,673
Due from Other Governmental Units	<u>9,746,972</u>	<u>8,475,484</u>
Total Receivables	639,245,448	629,894,157
Prepayments and other assets	<u>12,173,526</u>	<u>5,300,368</u>
TOTAL ASSETS	<u><u>\$ 1,265,318,467</u></u>	<u><u>\$ 1,128,576,264</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	40,325,059 (b)	30,489,476 (b)
Due to Other Governmental Units	<u>209,515,983 (e)</u>	<u>63,672,498</u>
TOTAL LIABILITIES	249,841,041	94,161,974
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	14,503,444	7,390,497
Projects	434,399,832	155,694,963
General Fund - Encumbrances	33,515,077	31,067,080
Projects - Encumbrances	14,919,326	144,535,620
Other - Encumbrances	50,403,269	24,363,237
UNRESERVED		
General Fund	426,301,535	448,403,651
Other Funds	<u>41,434,943</u>	<u>222,959,242</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 1,265,318,467</u></u>	<u><u>\$ 1,128,576,264</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 month ended October 31, 2020. The majority of expected and budgeted revenue for Fiscal 2021 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the month ended October 31, 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 October 31, 2020, including accrued interest, \$147,339,366 of the CARES Act Coronavirus Relief Funds remain. This amount is included in Due to Other Governmental Units.

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

Exhibit A

FUND	BEGINNING BALANCE October 2020	ACTUAL MONTH OF October 2020	ENDING BALANCE October 2020	ENDING BALANCE October 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 88,048,760	\$ (45,468,781)	\$ 42,579,979	\$ 56,300,727
00196 Major Projects	333,072,932	(4,717,500)	328,355,432	342,071,672
00205 Interest & Debt Retirement Fund	5,160,161	91,080	5,251,241	8,435,545
00466 Projected Federal Grants	163,744,240	(692,040) (b)	163,052,200	13,927,818
	<u>590,026,093</u>	<u>(50,787,241)</u>	<u>539,238,852</u>	<u>420,735,761</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	33,463,664	1,522,412	34,986,076	34,189,464
00126 Permanent Improvement Fund	6,529,549	(13,320)	6,516,230	4,780,506
00162 Alternate Dispute Resolution	5,047,135	55,407	5,102,542	4,643,596
00168 Dallas County Historical Commission	407	0	407	3,894
00195 Major Technology Fund	18,678,847	(2,178,004)	16,500,843	19,046,773
00467 HUD Section 8	5,758,759	219,529	5,978,289	3,462,590
00468 Charter School Grants	1,896,851	(80,985)	1,815,866	2,942,432
00470 Law Library Fund	605,115	19,235	624,350	632,800
00471 Appellate Judicial System	815,167	(9,046)	806,121	853,793
	<u>72,795,495</u>	<u>(464,772)</u>	<u>72,330,723</u>	<u>70,555,849</u>
Total Governmental Funds Cash and Investments	<u>\$ 662,821,587</u>	<u>\$ (51,252,013)</u>	<u>\$ 611,569,575</u>	<u>\$ 491,291,610</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.

As of October 31, 2020, including interest, \$ 147,339,366 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF October 2020	ACTUAL YTD October 2020	FUNDS AVAILABLE October 2020	FUNDS AVAILABLE October 2019
General Government					
1010 GG-County Judge	\$ 647,696	\$ 173	\$ 42,702	\$ 604,821	\$ 596,808
1011 Truancy Courts	696,237	59,359	42,288	594,590	587,852
1016 Planning and Development	258,062	-	-	258,062	-
1020 GG-Commissioners Court Administrator	1,708,900	45,251	122,453	1,541,196	1,652,733
1021 GG-Operation Services-Engineering	1,572,831	914,989	133,508	524,334	1,327,666
1022 GG-Operation Services- Facilities	22,756,548	5,528,590	1,251,684	15,976,273	14,995,839
1023 GG-Operation Services- Comm/Central Svcs	2,467,480	223,395	29,507	2,214,578	706,214
1024 GG-Operations Services-Records Mgt	970,533	43,542	74,407	852,584	899,397
1027 GG-Operations-Auto Service Center	5,494,852	2,928,820	805,480	1,760,552	1,393,232
1035 GG- Tax Assessor/Collector	16,486,748	195,793	1,043,059	15,247,896	15,202,290
1040 Human Resource/Civil Service	7,068,630	324,477	198,764	6,545,388	6,099,744
1050 GG-County Treasurer	1,489,489	40,161	94,652	1,354,676	1,401,041
1060 Office of Budget and Evaluation	921,904	556	37,554	883,794	687,985
1070 GG-County Auditor	9,630,771	25,755	652,385	8,952,631	8,702,759
1080 GG-Purchasing	1,801,153	8,462	96,435	1,696,256	1,723,767
1082 Small Business Enterprise SBE	785,936	18,486	26,485	740,965	750,931
1210 Elections	9,324,316	1,064,304	607,285	7,652,727	8,161,719
Subtotal General Government	84,082,087	11,422,113	5,258,650	67,401,323	64,899,977
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	544,736	3,938	22,568	518,230	480,049
2060 Veterans Service	389,722	-	25,499	364,223	348,504
Subtotal Community Services	934,458	3,938	48,067	882,453	828,554
Law Enforcement					
3110 Executive	1,737,528	8,810	101,082	1,627,636	1,525,270
3113 Internal Affairs	1,080,794	2,320	71,968	1,006,506	1,071,412
3121 General Services	1,228,172	2,272	85,233	1,140,667	1,189,993
3122 Personnel	1,044,349	55,043	81,170	908,136	1,072,875
3123 Training	1,128,353	28,091	72,934	1,027,328	971,179
3124 Communications	2,433,204	8,400	144,589	2,280,215	2,199,857
3125 Fiscal	3,033,488	171,737	227,017	2,634,734	2,688,158
3126 Photo Lab	225,806	15,751	9,114	200,940	217,850
3128 Bonds	2,724,979	4,910	194,710	2,525,358	2,544,185
3129 Bailiff	11,046,094	1,581	819,581	10,224,932	10,099,858
3130 Warrants	5,230,864	6,659	339,947	4,884,259	5,273,859
3131 Fugitive Transportation	2,243,053	1,659	161,147	2,080,247	1,931,410
3132 Civil	503,641	15,738	33,761	454,142	462,469
3134 Criminal Investigation	3,422,293	31,366	236,175	3,154,752	3,259,093
3136 FLEET	269,306	20,521	16,003	232,782	255,954
3137 Freeway Management Program	13,216,455	41,637	759,118	12,415,700	12,246,833
3140 Detention Services	1,155,880	4,403	81,514	1,069,963	1,270,289
3141 North Tower	29,633,647	30,484	2,468,453	27,134,711	28,657,450
3142 West Tower	16,538,360	38,698	1,314,781	15,184,881	14,173,943
3147 Central Intake	14,645,491	70,648	992,771	13,582,072	14,150,921
3148 South Tower	23,797,818	35,693	1,746,245	22,015,881	21,757,432
3150 Classification and Release	24,330,746	48,176	1,654,748	22,627,822	22,484,322
3152 Central Kitchen	8,857,365	366,491	986,851	7,504,024	7,750,306
3153 Central Laundry	1,834,240	-	119,499	1,714,741	1,821,204
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	9,658	948,188	10,835,903	11,521,622
Subtotal Sheriff	183,155,674	1,020,744	13,666,598	168,468,331	170,598,039
Constable					
3210 Constable Precinct #1	2,557,382	30,204	150,366	2,376,812	2,392,435
3220 Constable Precinct #2	1,856,004	3,647	125,339	1,727,018	1,657,910
3230 Constable Precinct #3	2,032,733	8,684	133,762	1,890,286	2,001,549
3240 Constable Precinct #4	2,436,280	5,145	154,051	2,277,084	2,588,013
3250 Constable Precinct #5	1,991,209	23,593	123,437	1,844,179	1,924,642
Subtotal Constable	10,873,608	71,274	686,954	10,115,380	10,764,550
Institute of Forensic Sciences					
3311 Crime Lab	10,007,926	701,948	630,903	8,675,075	7,471,018
3312 Medical Examiner	8,760,141	879,727	585,817	7,294,597	7,370,161
3313 Breath Alcohol Program	328,051	-	21,688	306,363	294,121
Subtotal Institute of Forensic Sciences	19,096,118	1,581,676	1,238,407	16,276,035	15,135,301

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF October 2020	ACTUAL YTD October 2020	FUNDS AVAILABLE October 2020	FUNDS AVAILABLE October 2019
3320 Community Supervision	2,106,100	1,163,131	75,326	867,643	841,004
3330 Public Service Program	1,423,935	53,790	88,819	1,281,326	1,331,240
3343 Unincorporated Area Services	573,830	105,938	27,794	440,099	471,368
Subtotal Law Enforcement	217,229,265	3,996,552	15,783,899	197,448,814	199,141,502
Justice Administration					
3340 Building Security	4,872,933	311,013	180,770	4,381,150	3,681,315
3341 Emergency Management	592,836	19,702	37,870	535,264	548,331
3342 Fire Marshal	1,545,731	653,031	85,954	806,747	793,508
4011 District Attorney	58,465,569	412,393	3,849,392	54,203,784	52,173,536
4013 Drug Court Program	315,688	541	47,404	267,743	395,175
4014 Jail Diversion	894,039	1,070	60,055	832,913	655,745
4015 Divert Court Department	586,141	113,886	29,880	442,375	558,802
4016 S.T.A.C. Court	71,029	-	5,934	65,095	-
4020 District Clerk	16,592,896	59,277	920,796	15,612,824	15,524,762
4031 County Clerk	12,104,570	81,038	807,610	11,215,922	11,726,457
4032 County Clerk-Collections	1,247,771	20,491	72,930	1,154,350	1,144,019
4033 Truancy Courts Clerks	586,175	-	43,923	542,252	641,739
4040 Public Defender	17,974,951	80,442	1,149,678	16,744,832	15,728,433
4051 District Court Administration	229,169	1,694	15,005	212,470	210,791
4056 Domestic Relations Office Administration	3,290,349	21,021	215,344	3,053,984	3,085,095
4060 Jury Service	2,456,779	212,934	29,906	2,213,939	2,071,149
4065 Grand Jury Service	226,000	-	13,680	212,320	226,000
4071 5th Court of Appeals	151,410	-	9,781	141,629	146,362
4072 First Admin. Judicial Region	114,374	-	114,374	0	147,185
4080 Court Cost Miscellaneous	8,234,048	189,494	18,566	8,025,989	7,946,006
4110 14th Civil District Court	311,928	638	21,762	289,528	289,554
4115 44th Civil District Court	309,837	1,315	19,255	289,267	293,892
4120 68th Civil District Court	279,514	1,787	17,670	260,057	257,555
4125 95th Civil District Court	300,213	851	19,259	280,103	284,688
4130 101st Civil District Court	285,321	17,102	16,332	251,887	276,643
4135 116th Civil District Court	305,028	350	19,720	284,958	288,476
4140 134th Civil District Court	372,682	4,327	22,323	346,032	393,495
4145 160th Civil District Court	279,088	1,256	16,696	261,136	264,490
4150 162nd Civil District Court	295,868	942	18,670	276,526	278,699
4155 191st Civil District Court	298,983	1,389	18,874	278,751	283,314
4160 192nd Civil District Court	309,170	1,170	20,075	287,926	290,893
4165 193rd Civil District Court	287,069	7,789	19,598	259,682	290,191
4170 298th Civil District Court	306,476	1,409	22,963	282,104	288,216
4175 Civil District Masters	359,343	1,369	23,751	334,223	354,379
4180 Civil Tax Court	389,781	11,240	29,033	349,508	348,650
4210 254th Family Court	680,288	8,273	51,399	620,615	621,900
4215 255th Family Court	665,688	8,334	51,430	605,924	628,275
4220 256th Family Court	651,534	12,344	43,028	596,163	590,289
4225 301st Family Court	693,622	15,163	37,800	640,659	634,977
4230 302nd Family Court	653,246	7,346	37,431	608,470	588,796
4235 303rd Family Court	694,663	56,411	29,741	608,510	544,655
4240 330th Family Court	715,454	5,143	50,418	659,894	632,152
4250 IV-D Court	384,180	3,354	27,583	353,243	321,499
4310 304th Juvenile Court	2,484,607	84,130	150,697	2,249,780	2,093,072
4320 305th Juvenile Court	2,444,745	43,914	177,315	2,223,516	2,159,271
4401 Criminal District Court #1	780,391	(87)	71,259	709,219	711,538
4402 Criminal District Court #2	793,784	6,886	61,053	725,845	710,457
4403 Criminal District Court #3	802,221	51,845	65,481	684,895	628,441
4404 Criminal District Court #4	436,886	18,707	69,256	348,922	350,014
4405 Criminal District Court #5	750,741	17,657	92,188	640,896	636,647
4406 Criminal District Court #6	774,530	16,264	46,061	712,205	676,773
4407 Criminal District Court #7	765,824	48,100	84,955	632,769	620,052
4410 194th Criminal District Court	772,560	33,339	88,424	650,797	628,392
4415 195th Criminal District Court	793,919	19,079	67,173	707,667	669,608
4420 203rd Criminal District Court	780,918	(74)	41,595	739,397	726,026
4425 204th Criminal District Court	798,658	-	66,250	732,408	671,261
4430 265th Criminal District Court	689,949	21,557	57,748	610,644	619,822
4435 282nd Criminal District Court	696,218	34,568	48,211	613,439	652,475
4440 283rd Criminal District Court	742,883	4,768	65,691	672,424	641,003
4445 291st Criminal District Court	759,772	13,456	62,798	683,519	652,121
4450 292nd Criminal District Court	858,277	36,741	127,870	693,666	686,634
4455 363rd Criminal District Court	713,936	16,839	74,584	622,513	603,912
4460 Criminal District Magistrates	2,696,179	1,896	185,060	2,509,223	2,784,082
4461 Pretrial Release	5,414,861	51,025	406,700	4,957,136	4,540,057
4465 Staff Attorneys	687,831	-	43,777	644,054	671,634
4470 Criminal District Court Manager	436,868	65,665	34,642	336,561	244,125
4501 County Court at Law #1	501,790	3,457	31,955	466,378	482,378
4502 County Court at Law #2	469,754	1,677	30,305	437,772	458,633
4503 County Court at Law #3	473,506	695	34,565	438,246	500,573
4504 County Court at Law #4	538,797	1,321	35,031	502,445	497,383
4505 County Court at Law #5	508,829	250	32,791	475,788	454,187
4601 County Criminal Court #1	605,990	(3,456)	37,331	572,115	588,282
4602 County Criminal Court #2	839,819	3,808	45,457	790,554	730,989
4603 County Criminal Court #3	687,401	1,209	32,706	653,486	440,181
4604 County Criminal Court #4	670,201	-	51,486	618,715	624,750
4605 County Criminal Court #5	815,799	(1,724)	38,130	779,393	569,042
4606 County Criminal Court #6	656,975	135	52,377	604,463	609,646

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021	ENCUMBRANCES AS OF October 2020	ACTUAL YTD October 2020	FUNDS AVAILABLE October 2020	FUNDS AVAILABLE October 2019
	(a)				
4607 County Criminal Court #7	652,411	5,983	43,631	602,797	607,010
4608 County Criminal Court #8	606,304	6,873	67,905	531,527	554,471
4609 County Criminal Court #9	765,740	6,016	51,228	708,496	665,313
4610 County Criminal Court #10	645,623	3,999	59,839	581,785	522,781
4611 County Criminal Court #11	659,334	16,103	41,633	601,598	598,092
4615 County Criminal Court of Appeals	540,813	1,204	22,280	517,329	317,964
4616 County Criminal Court of Appeals #2	617,693	30,414	58,551	528,728	554,747
4617 County Criminal Court - Magistrate	486	200	-	286	100
4620 County Criminal Court Manager	329,303	2,288	16,120	310,895	349,405
4701 Probate Court #1	916,123	9,047	53,574	853,502	769,067
4702 Probate Court #2	954,490	7,773	72,521	874,196	832,678
4703 Probate Court #3	1,297,149	12,107	68,525	1,216,517	1,188,543
4704 Investigators/Court Visitor Program	1,215,397	25,624	91,871	1,097,902	1,065,684
4705 Probate Associates	722,562	2,711	50,196	669,655	670,197
4811 J.P- 1-1	1,067,830	21,417	65,063	981,350	981,008
4812 J.P- 1-2	755,491	9,577	48,650	697,265	729,678
4821 J.P- 2-1	761,762	8,865	41,769	711,128	683,009
4822 J.P- 2-2	739,378	9,796	50,698	678,884	726,774
4831 J.P- 3-1	889,459	7,190	53,762	828,507	831,646
4832 J.P- 3-2	753,003	3,939	50,846	699,219	700,506
4841 J.P- 4-1	772,175	46,511	53,369	672,295	681,790
4842 J.P- 4-2	664,626	27,375	42,089	595,161	587,210
4851 J.P- 5-1	747,810	9,321	45,969	692,520	696,809
4852 J.P- 5-2	784,432	8,096	51,593	724,742	752,442
Subtotal Justice Administration	191,886,242	3,223,399	12,156,263	176,506,580	171,850,467
Health and Social Services					
1110 Employee Health Clinic	549,061	20,808	27,163	501,090	514,807
2070 Welfare Assistance	3,061,971	57,401	223,220	2,781,350	2,712,268
5110 Juvenile Administration	26,937,581	3,029,218	1,351,145	22,557,219	20,982,600
5114 Juvenile-Detention Center	18,815,531	87,718	1,027,169	17,700,645	17,844,126
5115 Juvenile-Emergency Shelter	2,818,206	2,867	151,901	2,663,438	2,692,983
5116 Juvenile-Letot Center	3,667,312	16,894	227,881	3,422,537	3,495,080
5117 Juvenile-Youth Village	4,653,055	25,072	279,251	4,348,732	4,331,058
5118 Juvenile-Medlock Center	5,376,501	11,415	317,957	5,047,129	5,206,926
5119 Juvenile-Letot Residential Treatment Center	2,577,129	16,784	150,589	2,409,757	2,539,911
5210 Health Administration	1,366,976	53,353	77,318	1,236,305	1,354,990
5211 Environmental Health	1,943,393	130,265	112,602	1,700,527	1,138,605
5212 Public Health Lab	3,428,615	482,852	181,131	2,764,632	3,120,302
5213 Preventive Health	3,996,483	331,861	309,928	3,354,694	3,485,198
5214 Communicable Disease Control	892,884	55,981	57,219	779,684	800,175
5215 STD Clinic	2,735,033	198,853	123,359	2,412,822	2,129,753
5216 TB Clinic	2,700,980	90,162	159,149	2,451,669	2,369,076
5218 HHS - Finance Admin	1,230,708	52,105	65,894	1,112,709	1,028,635
5310 Budget Office Community Contracts	12,689,277	3,015,480	1,423,529	8,250,268	11,034,015
5330 CPS Program	4,533,608	4,389,456	6,223	137,929	4,485,642
Subtotal Health and Social Services	103,974,306	12,068,545	6,272,624	85,633,137	91,266,149
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	14,922	14,925	257,818	249,847
9910 Countywide Appropriations	13,505,452	2,785,608	1,239,985	9,479,859	7,991,980
9930 Cash Match for Grants	6,356,907	-	-	6,356,907	6,356,907
9940 Reserves and Contingency	9,063,988	-	-	9,063,988	10,185,000
Subtotal Other Operating	29,214,012	2,800,530	1,254,910	25,158,572	24,783,734
9950 Emergency Reserves	64,460,655 (a)	-	-	64,460,655	62,686,480
Grand Total	\$ 691,781,024	\$ 33,515,077	\$ 40,774,413	\$ 617,491,535	\$ 615,446,864
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 13,599,842	\$ 14,834,815

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 606,405,197.00
General Fund Beginning Budget	71,775,985.00 (a)
LAB FY 21	678,181,182.00
Carryforward encumbrances	13,599,842.43
Budget LAB FY 21	691,781,024.43
Budget per budget funds available	691,781,024.43
	<u>\$ -</u>

(a) Following is a reconciliation of the Initial LAB FY 21 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 71,775,985
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	606,405,197
General Fund Expenditure Budget	(613,720,527)
	<u>(7,315,330)</u>
Emergency reserves - LAB 21 budget	64,460,655
Miscellaneous transfers to various departments	
	<u>\$ 64,460,655</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 MONTH ENDED OCTOBER 31, 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES October 2020	ACTUAL MONTH OF October 2020	YTD ACTUAL + ENCUMBRANCES October 2020	BALANCE OF BUDGET October 2020	YTD ACTUAL + ENCUMBRANCES October 2019
105 Road & Bridge	\$ 57,005,831	\$ 1,142,240	\$ 6,206,840	\$ 7,349,079	\$ 49,656,751	\$ 2,583,701
120 General Fund	691,781,024	33,515,077	40,774,413	74,289,490	617,491,535	58,227,955
126 Permanent Improvement Fund	12,810,860	850,548	82,217	932,765	11,878,095	909,116
162 Alternate Dispute Resolution	5,936,973	70,380	15,983	86,363	5,850,610	82,455
168 Dallas County Historical Commission	5,500	-	-	-	5,500	500
195 Major Technology Fund	74,156,145	6,585,351	3,244,492	9,829,842	64,326,302	9,162,340
196 Major Projects	333,551,830	8,333,975	8,463,953	16,797,928	316,753,901	147,821,137
205 Interest & Debt Retirement Fund	33,155,596	-	-	-	33,155,596	-
466 Grants	258,679,852	47,544,335	24,161,267	71,705,601	186,974,250	27,068,577
467 HUD Section 8	51,694,293	371,844	3,843,302	4,215,146	47,479,146	3,756,067
468 Charter School Grants	7,418,716	217,852	511,415	729,267	6,689,449	464,183
470 Law Library Fund	1,336,150	206,071	44,780	250,851	1,085,299	349,498
471 Appellate Judicial System	891,130	-	31,431	31,431	859,699	19,475
Total	<u>\$ 1,528,423,899</u>	<u>\$ 98,837,672</u>	<u>\$ 87,380,093</u>	<u>\$ 186,217,765</u>	<u>\$ 1,342,206,134</u>	<u>\$ 250,445,004</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY20.

(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 MONTH ENDED OCTOBER 31, 2020**

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF October 2020	TOTAL YTD REVENUE October 2020	BALANCE OF BUDGET October 2020	TOTAL YTD REVENUE October 2019
105 Road and Bridge	\$ 30,873,706	\$ 6,227,695	\$ 6,227,695	\$ (24,646,011)	\$ 2,142,711
120 General Fund	602,981,468	17,232,803	17,232,803	(585,748,666)	23,913,306
126 Permanent Improvement	4,425,457	94,398	94,398	(4,331,059)	132,328
162 Alternate Dispute	882,052	74,075	74,075	(807,977)	79,650
168 Historical Commission	-	-	0	0	3
195 Major Technology	47,090,015	1,005,617	1,005,617	(46,084,398)	1,377,655
196 Major Projects	111,941,557	2,296,335	2,296,335	(109,645,222)	6,079,224
205 Debt Service	23,663,300	91,080	91,080	(23,572,220)	260,893
466 Projected Federal Grants	94,014,051	19,725,018	19,725,018	(74,289,033)	7,090,316
467 HUD Section 8	40,082,284	4,057,610	4,057,610	(36,024,674)	3,315,787
468 Charter School Grants	8,158,243	521,610	521,610	(7,636,633)	551,566
470 Law Library	983,300	88,178	88,178	(895,122)	87,232
471 Appellate Judicial	257,102	21,687	21,687	(235,415)	20,308
TOTAL	<u>\$ 965,352,535</u>	<u>\$ 51,436,107</u>	<u>\$ 51,436,107</u>	<u>\$ (913,916,428)</u>	<u>\$ 45,050,978</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 MONTH ENDED OCTOBER 31, 2020

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF October 2020	TOTAL YTD REVENUE October 2020	BALANCE OF BUDGET October 2020	TOTAL YTD REVENUE October 2019
Ad Valorem and Occupation Tax	\$ 414,452,495	8,809,768	\$ 8,809,768	\$ (405,642,727)	\$ 12,087,531
Licenses, Permits and Registrations	23,900,000	40,147	40,147 (b)	(23,859,853)	93,423
Fines and Forfeitures	361,500	330,984	330,984	(30,516)	437,671
Use of Money and Property	7,437,528	303,163	303,163	(7,134,365)	551,841
Charges for Current Services - General Government	44,200,500	3,143,083	3,143,083	(41,057,417)	5,577,963
Charges for Current Services - Public Safety	13,145,000	488,351	488,351	(12,656,649)	1,161,256
Charges for Current Services - Judiciary	21,772,555	1,843,717	1,843,717	(19,928,838)	1,393,703
Reimbursements for Current Services - General Government	599,300	189,248	189,248	(410,052)	70,696
Reimbursements for Current Services - Public Safety	16,562,600	808,097	808,097	(15,754,503)	822,911
Reimbursements for Current Services - Judicial	6,342,018	680,290	680,290	(5,661,728)	134,958
Reimbursements for Current Services - Health	11,829,150	96,661	96,661	(11,732,489)	144,309
Intergovernmental - General Government	1,523,000	150,384	150,384	(1,372,616)	640,972
Intergovernmental - Public Safety	400,000	-	-	(400,000)	-
Intergovernmental - Streets and Highways	659,000	-	-	(659,000)	-
Intergovernmental - Judiciary	1,962,000	114,333	114,333	(1,847,667)	158,374
Intergovernmental - Health and Welfare	579,000	13,800	13,800	(565,200)	20,100
Miscellaneous	2,940,900	45,359	45,359	(2,895,541)	528,816
Interfund Transfers	34,314,922	175,418	175,418	(34,139,504)	88,782
TOTAL	<u>\$ 602,981,468</u>	<u>\$ 17,232,803</u>	<u>\$ 17,232,803</u>	<u>\$ (585,748,666)</u>	<u>\$ 23,913,306</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 OCTOBER 31, 2020 and 2019**

ASSETS	October 31, 2020	October 31, 2019
Cash and Investments	\$ 114,513,295	\$ 168,367,998
Inventories, Stock Room	54,240	54,240
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	\$ 116,583,384	\$ 171,525,001
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	(1,340,155) (b)	5,645,273 (b)
Due to Other Governmental Units	414,501	414,501
TOTAL LIABILITIES	(925,654)	6,059,774
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	606,327	54,240
Projects	7,729,622	8,464,193
General Fund - Encumbrances	-	-
Projects - Encumbrances	45,045,320	100,084,296
Other - Encumbrances	9,252,067	3,471,173
UNRESERVED		
General Fund	-	-
Other Funds	54,875,702	53,391,325
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 116,583,384	\$ 171,525,001

(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 OCTOBER 31, 2020

Exhibit F

FUND	BEGINNING BALANCE October 2020	ACTUAL MONTH OF October 2020	ENDING BALANCE October 2020	ENDING BALANCE October 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 16,808	\$ (208)	\$ 16,600	\$ 16,570
00170 Return Check Collection	(56,347)	2,423	(53,924)	(48,085)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>455,768</u>	<u>2,215</u>	<u>457,983</u>	<u>463,792</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	1,968,646	60,432	2,029,078	2,060,970
00201 Technology Fund	1,437,516	12,504	1,450,020	1,345,622
00202 Local Government Fund	17,304,867	(38,957)	17,265,910	16,150,082
00203 Local Official Fund	8,661,748	37,636	8,699,384	9,139,566
00204 Record Management Fund	32,088,331	819,308	32,907,638	26,644,834
00500 Payroll	(15,038)	(41,312)	(56,350)	(14,693)
00538 DA - Check Processing	220,799	691	221,490	219,964
00547 DA - State Forfeitures/Other	181,473	22	181,495	179,783
00704 Unallocated Tax	3,273,295	(4,753,419)	(1,480,123)	(1,555,421)
	<u>65,121,636</u>	<u>(3,903,095)</u>	<u>61,218,542</u>	<u>54,170,707</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	53,574,194	(5,131,167)	48,443,027	107,513,607
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>54,457,478</u>	<u>(5,131,167)</u>	<u>49,326,311</u>	<u>108,396,891</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	\$ 123,545,342	\$ (9,032,047)	\$ 114,513,295	\$ 168,367,998

(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 MONTH ENDED OCTOBER 31, 2020

Exhibit G

FUND	ENCUMBRANCES October 2020	ACTUAL MONTH OF October 2020	YTD ACTUAL + ENCUMBRANCES October 2020	YTD ACTUAL + ENCUMBRANCES October 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 208	\$ 208	\$ 86,026
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>208</u>	<u>208</u>	<u>86,026</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	64,133	7,995	72,128	120,618
00201 Technology Fund	-	-	-	-
00202 Local Government Fund	1,405,502	377,187	1,782,689	1,578,417
00203 Local Official Fund	1,442,606	643,947	2,086,553	1,740,705
00204 Record Management Fund	6,339,826	438,919	6,778,745	808,193
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,240	1,240	1,306
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>9,252,067</u>	<u>1,469,288</u>	<u>10,721,355</u>	<u>4,249,238</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	44,970,250	5,131,463	50,101,713	103,549,137
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>45,038,937</u>	<u>5,131,463</u>	<u>50,170,401</u>	<u>103,617,824</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	-
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	-	1,826,149
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>-</u>	<u>6,383</u>	<u>1,832,533</u>
Subtotal road funds	<u>45,045,320</u>	<u>5,131,463</u>	<u>50,176,784</u>	<u>105,450,357</u>
Subtotal capital project funds	<u>45,045,320</u>	<u>5,131,463</u>	<u>50,176,784</u>	<u>105,450,357</u>
Total	<u>\$ 54,297,387</u>	<u>\$ 6,600,960</u>	<u>\$ 60,898,346</u>	<u>\$ 109,785,621</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 MONTH ENDED OCTOBER 31, 2020

Exhibit H

FUND	ACTUAL MONTH OF October 2020	TOTAL YTD REVENUE October 2020	TOTAL YTD REVENUE October 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	2,423	2,423	15,948
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>2,423</u>	<u>2,423</u>	<u>15,948</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	79,856	79,856	82,781
00201 Technology Fund	12,504	12,504	18,924
00202 Local Government Fund	167,406	167,406	211,852
00203 Local Official Fund	605,768	605,768	848,232
00204 Record Management Fund	865,304	865,304	351,679
00500 Payroll	-	-	-
00538 DA - Check Processing	1,931	1,931	4,570
00547 DA - State Forfeitures/Other	22	22	330
	<u>1,732,791</u>	<u>1,732,791</u>	<u>1,518,368</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>\$ 1,735,213</u>	<u>\$ 1,735,213</u>	<u>\$ 1,534,316</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 OCTOBER 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 OCTOBER 31, 2020

Exhibit J

FUND	BEGINNING BALANCE October 2020	ACTUAL MONTH OF October 2020	ENDING BALANCE October 2020	ENDING BALANCE October 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 11,552,136	\$ (2,928,195)	\$ 8,623,941	\$ 9,738,988
00130 Election Fund-Special	46,353	(4,314)	42,039	41,486
00166 State Report Interest Fund	2,944,069	(1,955,446)	988,622	1,175,991
00501 County Clerk-Special	14,799,165	57,532	14,856,698	14,336,891
00502 County Clerk-Trust	22,468,790	218,084	22,686,873	21,124,788
00503 District Clerk-Special	5,995,293	(143,066)	5,852,227	7,581,710
00504 District Clerk-Trust	29,572,399	3,372,976	32,945,374	23,912,512
00505 Sheriff-Special	213,582	20,001	233,584	250,276
00506 County Clerk Special Trust Fund	23,953,651	5,340,078	29,293,728	29,048,596
00532 Escrow Fund	11,680,150	(2,114,063)	9,566,087	16,711,367
00537 Youth Village Special Fund	524	-	524	523
00542 DA - Police Agencies	38,921	5	38,926	38,559
00543 Adult Probation-Restitution	3,511,859	45,838	3,557,697	3,403,824
00544 DA - Attorney General	28,216	3	28,219	27,953
00545 DA - Unadjudicated-Gambling	61,549	7	61,556	60,976
00546 DA - Forfeitures-Narcotics	86,621	(17,505)	69,115	23,444
00550 Justice of the Peace 1-1 Special	517,353	860	518,213	520,939
00551 Justice of the Peace 1-2 Special	119,319	(251)	119,068	119,810
00553 Justice of the Peace 3-3 Special	72,267	(1,091)	71,176	73,468
00554 Justice of the Peace 2-1 Special	398,261	(643)	397,617	406,480
00555 Justice of the Peace 2-2 Special	61,258	(578)	60,680	63,451
00556 Justice of the Peace 3-1 Special	22,160	(7,636)	14,524	17,342
00557 Justice of the Peace 3-2 Special	158,330	-	158,330	158,081
00559 Justice of the Peace 4-1 Special	51,406	(6,237)	45,169	58,246
00560 Justice of the Peace 4-2 Special	9,186	3,667	12,853	6,514
00561 Justice of the Peace 5-1 Special	19,935	810	20,745	14,611
00562 Justice of the Peace 5-2 Special	289,371	201	289,572	286,975
00570 Dallas County Housing Fin.	73,383	9	73,391	66,229
00571 Dallas County Housing Fin.	1,024,693	123	1,024,816	1,015,103
00580 Constable 1 Special Fund No. 580	43,166	240	43,406	44,052
00581 Constable 2 Special Fund No. 581	3,869	(2,394)	1,475	2,917
00582 Constable 3 Special Fund No. 582	8,622	9,448	18,070	44,631
00584 Constable 4 Special Fund No. 584	2,989	-	2,989	15,666
00586 Constable 5 Special Fund No. 586	22,227	1,900	24,127	30,997
00600 DCS - Administration	14,473,886	20,987	14,494,874	14,918,871
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	124,710
00807 District Attorney Check Collection	580,329	-	580,329	566,058
00808 Child Support Clearing	16,178	(3,653)	12,524	27,957
Total Fiduciary and Agency Cash and Investments	\$ 145,038,012	\$ 1,907,696	\$ 146,945,708	\$ 146,061,053

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