



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

January 19, 2021

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 December 31, 2020

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

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

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

Summary of County Bonded Indebtedness as of December 31, 2020

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of December 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

James Hayes

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**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF DECEMBER 31, 2020 AND 2019**

ASSETS	December 31, 2020	December 31, 2019
Cash and Investments	\$ 670,281,786 (e)	\$ 587,716,702
Inventories, Stock Room	2,704,070	2,121,434
Net Receivables - County Taxes	419,612,675	384,521,499
Net Receivables - Other	12,286,000 (a)	9,502,000 (a)
Subtotal Net Receivables	431,898,675	394,023,499
Due from Other Governmental Units	11,263,307	10,030,796
Total Receivables	443,161,982	404,054,295
Prepayments and other assets	879,805	12,036,917
TOTAL ASSETS	\$ 1,117,027,643	\$ 1,005,929,348
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	57,582,611 (b)	26,514,070 (b)
Due to Other Governmental Units	190,428,327 (e)	62,622,582
TOTAL LIABILITIES	248,010,938	89,136,652
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	3,583,875	14,158,351
Projects	300,148,879	195,511,628
General Fund - Encumbrances	33,057,184	30,050,522
Projects - Encumbrances	14,929,077	147,258,593
Other - Encumbrances	48,509,911	19,635,141
UNRESERVED		
General Fund	391,277,148	353,338,029
Other Funds	77,510,631	156,840,432
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,117,027,643	\$ 1,005,929,348

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal 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 two months ended November 30, 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 three months ended December 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 Decembr 31, 2020, including accrued interest, \$91,512,598 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 DECEMBER 31, 2020 AND 2019

Exhibit A

FUND	BEGINNING BALANCE December 2020	ACTUAL MONTH OF December 2020	ENDING BALANCE December 2020	ENDING BALANCE December 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 41,862,040	\$ 108,990,925	\$ 150,852,964	\$ 123,317,232
00196 Major Projects	306,429,935	29,728,754	336,158,689	363,042,817
00205 Interest & Debt Retirement Fund	5,249,697	445,098	5,694,795	10,672,069
00466 Projected Federal Grants	129,201,614	(41,228,393) (b)	87,973,221	6,411,012
	<u>482,743,285</u>	<u>97,936,383</u>	<u>580,679,669</u>	<u>503,443,129</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	34,561,106	1,985,791	36,546,897	36,055,036
00126 Permanent Improvement Fund	6,517,520	1,382,949	7,900,469	6,065,625
00162 Alternate Dispute Resolution	5,143,715	(15,412)	5,128,302	4,752,673
00168 Dallas County Historical Commission	407	0	407	3,399
00195 Major Technology Fund	20,268,023	11,562,614	31,830,637	30,194,346
00467 HUD Section 8	6,139,980	(1,220,008)	4,919,971	3,251,405
00468 Charter School Grants	1,720,074	89,325	1,809,398	2,527,909
00470 Law Library Fund	651,661	(104,469)	547,191	571,835
00471 Appellate Judicial System	880,759	38,084	918,843	851,345
	<u>75,883,244</u>	<u>13,718,873</u>	<u>89,602,117</u>	<u>84,273,572</u>
Total Governmental Funds Cash and Investments	<u>\$ 558,626,530</u>	<u>\$ 111,655,256</u>	<u>\$ 670,281,786</u>	<u>\$ 587,716,702</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 Decembr 31, 2020, including interest, \$ 91,512,598 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF December 2020	ACTUAL YTD December 2020	FUNDS AVAILABLE December 2020	FUNDS AVAILABLE December 2019
General Government					
1010 GG-County Judge	\$ 647,696	\$ 173	\$ 143,967	\$ 503,556	\$ 472,359
1011 Truancy Courts	696,237	46,532	153,852	495,853	484,016
1016 Planning and Development	258,062	-	-	258,062	-
1020 GG-Commissioners Court Administrator	1,708,900	44,453	408,122	1,256,325	1,321,964
1021 GG-Operation Services-Engineering	1,572,831	935,977	165,632	471,223	1,289,254
1022 GG-Operation Services- Facilities	22,756,548	5,577,413	3,853,937	13,325,198	12,356,065
1023 GG-Operation Services- Comm/Central Svcs	2,467,480	365,837	228,248	1,873,394	264,097
1024 GG-Operations Services-Records Mgt	970,533	29,778	194,464	746,291	714,618
1027 GG-Operations-Auto Service Center	5,494,852	2,812,039	867,495	1,815,319	1,121,280
1035 GG- Tax Assessor/Collector	16,486,748	139,280	3,804,566	12,542,902	12,144,835
1040 Human Resource/Civil Service	7,068,630	792,761	884,721	5,391,148	5,221,075
1050 GG-County Treasurer	1,489,489	34,557	322,319	1,132,614	1,150,394
1060 Office of Budget and Evaluation	921,904	430	139,580	781,894	547,993
1070 GG-County Auditor	9,630,771	21,997	2,231,242	7,377,531	6,941,917
1080 GG-Purchasing	1,801,153	7,281	328,171	1,465,701	1,349,509
1082 Small Business Enterprise SBE	785,936	17,404	90,728	677,803	663,359
1210 Elections	9,324,316	1,054,909	1,578,092	6,691,315	6,374,030
Subtotal General Government	84,082,087	11,880,822	15,395,136	56,806,129	52,416,765
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	544,736	3,164	75,915	465,657	404,953
2060 Veterans Service	389,722	990	86,220	302,512	292,169
Subtotal Community Services	934,458	4,154	162,135	768,169	697,122
Law Enforcement					
3110 Executive	1,737,528	8,773	346,505	1,382,249	1,323,722
3113 Internal Affairs	1,080,794	3,186	239,459	838,149	898,090
3121 General Services	1,228,172	2,475	290,090	935,607	963,585
3122 Personnel	1,044,349	23,604	220,915	799,830	875,822
3123 Training	1,128,353	93,911	211,583	822,859	772,167
3124 Communications	2,433,204	7,533	498,797	1,926,874	1,737,546
3125 Fiscal	3,063,895	215,887	724,546	2,123,462	2,129,474
3126 Photo Lab	225,806	16,189	31,522	178,095	186,848
3128 Bonds	2,724,979	5,949	613,833	2,105,198	2,019,882
3129 Bailiff	11,046,094	1,298	2,787,968	8,256,827	7,625,328
3130 Warrants	5,234,027	15,812	1,168,454	4,049,761	4,265,212
3131 Fugitive Transportation	2,241,053	1,899	497,885	1,741,269	1,655,540
3132 Civil	503,641	13,467	105,637	384,537	372,389
3134 Criminal Investigation	3,422,293	31,177	831,534	2,559,582	2,577,950
3136 FLEET	269,306	18,872	56,336	194,098	208,703
3137 Freeway Management Program	13,216,455	65,185	2,645,339	10,505,931	9,618,973
3140 Detention Services	1,155,880	5,547	276,765	873,568	1,038,988
3141 North Tower	29,633,647	24,031	8,071,055	21,538,561	21,592,534
3142 West Tower	16,538,360	30,881	4,613,362	11,894,117	10,828,164
3147 Central Intake	14,653,191	58,244	3,477,062	11,117,886	11,158,347
3148 South Tower	23,797,818	16,230	6,128,433	17,653,155	16,706,498
3150 Classification and Release	24,330,746	45,126	5,903,622	18,381,997	17,495,369
3152 Central Kitchen	8,825,795	252,918	2,326,219	6,246,658	6,842,982
3153 Central Laundry	1,834,240	-	418,556	1,415,684	1,493,576
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	5,586	3,355,921	8,432,243	8,924,820
Subtotal Sheriff	183,163,374	963,779	45,841,399	136,358,196	133,312,906
Constable Precincts					
3210 Constable Precinct #1	2,557,382	29,800	553,432	1,974,150	1,910,841
3220 Constable Precinct #2	1,856,004	902	420,237	1,434,865	1,450,595
3230 Constable Precinct #3	2,032,733	6,692	452,724	1,573,316	1,591,424
3240 Constable Precinct #4	2,436,280	3,908	522,714	1,909,659	2,069,683
3250 Constable Precinct #5	1,991,209	25,108	418,823	1,547,277	1,560,704
Subtotal Constable	10,873,608	66,411	2,367,930	8,439,267	8,583,247
Institute of Forensic Sciences					
3311 Crime Lab	10,007,926	707,451	1,802,171	7,498,304	6,102,450
3312 Medical Examiner	8,760,141	804,377	1,870,432	6,085,332	6,006,304
3313 Breath Alcohol Program	328,051	-	74,550	253,501	231,913
Subtotal Institute of Forensic Sciences	19,096,118	1,511,828	3,747,153	13,837,137	12,340,667

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF December 2020	ACTUAL YTD December 2020	FUNDS AVAILABLE December 2020	FUNDS AVAILABLE December 2019
3320 Community Supervision	2,106,100	1,014,033	246,034	846,034	771,723
3330 Public Service Program	1,423,935	38,069	287,496	1,098,370	1,082,641
3343 Unincorporated Area Services	573,830	97,383	85,763	390,684	346,757
Subtotal Law Enforcement	217,236,965	3,691,503	52,575,775	160,969,687	156,437,942
Justice Administration					
3340 Building Security	4,872,933	708,675	905,562	3,258,696	3,271,932
3341 Emergency Management	592,836	9,816	133,732	449,288	434,668
3342 Fire Marshal	1,545,731	734,050	237,785	573,897	597,756
4011 District Attorney	58,465,569	397,921	13,092,951	44,974,698	40,957,832
4013 Drug Court Program	315,688	448	110,809	204,431	331,945
4014 Jail Diversion	894,039	1,834	206,600	685,604	509,075
4015 Divert Court Department	586,141	161,962	44,598	379,580	454,849
4016 S.T.A.C. Court	71,029	-	-	71,029	-
4020 District Clerk	16,592,896	44,883	3,052,066	13,495,947	12,880,800
4031 County Clerk	12,104,570	101,868	2,549,440	9,453,262	9,451,771
4032 County Clerk-Collections	1,247,771	19,079	253,549	975,144	911,892
4033 Truancy Courts Clerks	586,175	-	150,472	435,703	502,861
4040 Public Defender	17,974,951	67,524	3,867,613	14,039,814	12,468,338
4051 District Court Administration	229,169	1,694	51,301	176,174	169,117
4056 Domestic Relations Office Administration	3,290,349	17,761	699,818	2,572,769	2,453,904
4060 Jury Service	2,456,779	211,955	117,964	2,126,859	1,825,389
4065 Grand Jury Service	226,000	-	36,560	189,440	183,850
4071 5th Court of Appeals	151,410	-	32,853	118,557	117,831
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	8,196,882	184,122	46,200	7,966,560	7,878,791
4110 14th Civil District Court	311,928	569	69,919	241,440	228,788
4115 44th Civil District Court	309,837	1,117	66,050	242,671	234,722
4120 68th Civil District Court	279,514	1,811	61,453	216,250	202,859
4125 95th Civil District Court	300,213	816	66,098	233,299	227,660
4130 101st Civil District Court	285,321	14,341	56,750	214,231	267,741
4135 116th Civil District Court	305,028	1,174	67,850	236,004	223,353
4140 134th Civil District Court	372,682	4,351	76,056	292,275	325,845
4145 160th Civil District Court	279,088	1,646	56,410	221,033	213,579
4150 162nd Civil District Court	295,868	1,099	64,431	230,337	222,210
4155 191st Civil District Court	298,983	1,165	64,761	233,058	225,724
4160 192nd Civil District Court	309,170	1,329	67,273	240,569	230,901
4165 193rd Civil District Court	287,069	6,756	63,185	217,128	232,241
4170 298th Civil District Court	306,476	1,051	69,612	235,814	229,834
4175 Civil District Masters	359,343	1,730	81,086	276,527	283,760
4180 Civil Tax Court	389,781	11,240	78,186	300,355	275,887
4210 254th Family Court	680,288	7,255	147,060	525,972	547,035
4215 255th Family Court	665,688	8,653	120,709	536,326	474,872
4220 256th Family Court	651,534	12,000	117,024	522,510	474,314
4225 301st Family Court	693,622	17,052	131,426	545,144	534,345
4230 302nd Family Court	653,246	7,390	113,663	532,193	503,896
4235 303rd Family Court	694,663	56,434	107,321	530,908	433,609
4240 330th Family Court	715,454	5,487	125,911	584,056	533,501
4250 IV-D Court	384,180	3,974	63,949	316,257	281,915
4310 304th Juvenile Court	2,484,607	103,472	442,552	1,938,583	1,715,233
4320 305th Juvenile Court	2,444,745	99,817	401,766	1,943,162	1,865,454
4401 Criminal District Court #1	780,391	515,514	168,498	595,578	562,869
4402 Criminal District Court #2	793,784	27,684	157,955	608,146	599,732
4403 Criminal District Court #3	803,404	115,107	142,287	546,010	547,890
4404 Criminal District Court #4	436,886	42,049	137,203	257,633	266,710
4405 Criminal District Court #5	750,741	40,722	155,066	554,954	492,047
4406 Criminal District Court #6	774,530	17,715	140,640	616,175	553,362
4407 Criminal District Court #7	765,824	71,130	130,004	564,690	472,130
4410 194th Criminal District Court	772,560	30,658	176,964	564,938	521,456
4415 195th Criminal District Court	793,919	40,020	148,685	605,214	588,461
4420 203rd Criminal District Court	780,918	(74)	135,399	645,593	555,327
4425 204th Criminal District Court	798,658	33,964	141,324	623,370	586,282
4430 265th Criminal District Court	689,949	20,806	140,123	529,020	504,775
4435 282nd Criminal District Court	696,218	55,451	147,378	493,389	533,150
4440 283rd Criminal District Court	742,883	10,888	166,032	565,963	576,761
4445 291st Criminal District Court	759,772	36,219	127,697	595,857	551,699
4450 292nd Criminal District Court	858,277	36,566	227,224	594,487	554,944
4455 363rd Criminal District Court	713,936	39,869	186,124	487,943	522,974
4460 Criminal District Magistrates	2,713,779	4,396	615,318	2,094,065	2,254,474
4461 Pretrial Release	5,414,861	143,250	1,791,043	3,480,568	3,835,422
4465 Staff Attorneys	687,831	188	151,400	536,242	520,256
4470 Criminal District Court Manager	436,868	65,264	104,642	266,961	183,050
4501 County Court at Law #1	501,790	3,000	108,640	390,150	382,002
4502 County Court at Law #2	469,754	754	111,370	357,630	367,510
4503 County Court at Law #3	473,506	718	123,704	349,084	400,955
4504 County Court at Law #4	538,797	1,620	118,566	418,611	395,613
4505 County Court at Law #5	508,829	250	112,788	395,791	356,265
4601 County Criminal Court #1	605,990	(1,737)	118,638	489,089	485,077
4602 County Criminal Court #2	839,819	3,247	126,663	709,909	592,251
4603 County Criminal Court #3	687,401	2,423	86,189	598,788	357,493
4604 County Criminal Court #4	670,201	3,696	140,965	525,540	499,124
4605 County Criminal Court #5	815,799	(1,995)	100,924	716,870	468,066
4606 County Criminal Court #6	656,975	12,744	129,868	514,363	487,398

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF December 2020	ACTUAL YTD December 2020	FUNDS AVAILABLE December 2020	FUNDS AVAILABLE December 2019
4607 County Criminal Court #7	652,411	5,725	122,222	524,464	494,316
4608 County Criminal Court #8	606,304	6,795	172,904	426,606	440,140
4609 County Criminal Court #9	765,740	4,992	122,841	637,907	574,715
4610 County Criminal Court #10	645,623	3,790	111,362	530,471	439,597
4611 County Criminal Court #11	659,334	14,811	112,687	531,837	495,057
4615 County Criminal Court of Appeals	540,813	1,403	73,065	466,345	251,940
4616 County Criminal Court of Appeals #2	617,693	29,172	125,244	463,276	427,924
4617 County Criminal Court - Magistrate	486	200	-	286	48
4620 County Criminal Court Manager	329,303	2,000	55,728	271,574	288,375
4701 Probate Court #1	916,123	6,680	186,541	722,902	652,170
4702 Probate Court #2	954,490	6,297	204,272	743,921	684,675
4703 Probate Court #3	1,297,149	10,475	233,828	1,052,846	1,011,880
4704 Investigators/Court Visitor Program	1,215,397	24,463	261,231	929,703	861,898
4705 Probate Associates	734,112	1,186	177,848	555,077	530,872
4811 J.P. 1-1	1,067,830	18,750	209,542	839,538	784,773
4812 J.P. 1-2	755,491	7,640	154,488	593,363	599,588
4821 J.P. 2-1	761,762	5,753	154,401	601,608	541,459
4822 J.P. 2-2	739,378	4,952	168,693	565,733	591,036
4831 J.P. 3-1	889,459	5,563	184,131	699,765	569,458
4832 J.P. 3-2	753,003	2,705	167,967	582,331	570,960
4841 J.P. 4-1	772,175	43,410	168,197	560,568	544,061
4842 J.P. 4-2	664,626	26,995	141,474	496,157	459,936
4851 J.P. 5-1	747,810	8,623	164,324	574,863	570,858
4852 J.P. 5-2	784,432	6,938	143,843	633,650	607,304
Subtotal Justice Administration	191,887,425	4,157,544	38,669,385	149,060,495	140,214,309
Health and Social Services					
1110 Employee Health Clinic	549,051	25,860	101,394	421,806	416,539
2070 Welfare Assistance	3,061,971	36,918	531,288	2,493,766	2,164,967
5110 Juvenile Administration	26,937,581	2,875,524	4,327,269	19,734,788	17,313,212
5114 Juvenile-Detention Center	18,815,531	73,774	3,626,535	15,115,221	14,443,477
5115 Juvenile-Emergency Shelter	2,818,206	3,957	549,738	2,264,612	2,149,606
5116 Juvenile-Letot Center	3,667,312	15,177	793,016	2,859,119	2,799,341
5117 Juvenile-Youth Village	4,653,055	18,806	913,894	3,720,355	3,488,400
5118 Juvenile-Medlock Center	5,376,501	9,695	1,095,904	4,270,902	4,172,648
5119 Juvenile-Letot Residential Treatment Center	2,577,129	13,376	499,348	2,064,406	2,090,220
5210 Health Administration	1,366,976	77,288	268,562	1,021,146	1,148,251
5211 Environmental Health	1,943,393	477,229	259,119	1,207,045	1,013,840
5212 Public Health Lab	3,428,615	435,758	573,418	2,419,440	2,858,287
5213 Preventive Health	3,996,483	273,735	607,413	3,115,335	2,998,877
5214 Communicable Disease Control	892,884	51,697	191,243	649,943	651,980
5215 STD Clinic	2,735,033	165,850	297,577	2,271,606	1,881,903
5216 TB Clinic	2,700,980	83,760	533,318	2,083,902	2,001,078
5218 HHS - Finance Admin	1,230,708	51,771	237,017	941,919	835,789
5310 Budget Office Community Contracts	12,689,277	2,505,887	3,147,675	7,035,715	9,821,880
5330 CPS Program	4,533,608	3,516,216	898,499	118,893	4,465,202
Subtotal Health and Social Services	103,974,306	10,712,260	19,452,227	73,809,819	76,715,497
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	18,657	52,675	216,334	201,449
9910 Countywide Appropriations	13,505,452	2,592,244	2,725,793	8,187,414	7,043,705
9930 Cash Match for Grants	6,356,907	-	-	6,356,907	6,356,907
9940 Reserves and Contingency	9,055,105	-	-	9,055,105	10,177,877
Subtotal Other Operating	29,205,129	2,610,901	2,778,468	23,815,760	23,779,937
9950 Emergency Reserves	64,460,655 (a)	-	-	64,460,655	62,118,137
Grand Total	\$ 691,781,024	\$ 33,057,184	\$ 129,033,126	\$ 529,690,714	\$ 512,379,708
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
	\$ -

(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)
	(7,315,330)
Emergency reserves - LAB 21 budget	64,460,655
Miscellaneous transfers to various departments	
	\$ 64,460,655

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

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES December 2020	ACTUAL MONTH OF December 2020	YTD ACTUAL + ENCUMBRANCES December 2020	BALANCE OF BUDGET December 2020	YTD ACTUAL + ENCUMBRANCES December 2019
105 Road & Bridge	\$ 57,005,831	\$ 1,517,680	\$ 3,021,759	\$ 9,641,491	\$ 47,364,340	\$ 7,105,504
120 General Fund	691,781,024	33,057,184	48,332,085	162,090,310	529,690,714	161,295,111
126 Permanent Improvement Fund	12,810,860	835,340	291,377	1,295,955	11,514,905	1,477,366
162 Alternate Dispute Resolution	5,936,973	69,927	81,447	184,659	5,752,314	125,085
168 Dallas County Historical Commission	5,500	-	-	-	5,500	500
195 Major Technology Fund	74,156,145	10,875,802	4,386,464	20,203,815	53,952,329	15,086,113
196 Major Projects	333,551,830	4,053,275	10,575,083	41,542,503	292,009,327	154,861,446
205 Interest & Debt Retirement Fund	33,155,596	-	3,085,175	3,085,175	30,070,421	9,476,425
466 Grants	275,897,290	45,329,089	40,563,991	146,970,206	128,927,085	34,222,854
467 HUD Section 8	51,903,602	446,882	3,688,543	11,629,607	40,273,994	10,530,537
468 Charter School Grants	7,722,259	101,367	644,397	2,030,061	5,692,199	2,130,281
470 Law Library Fund	1,336,150	209,627	90,433	474,595	861,555	552,495
471 Appellate Judicial System	891,130	-	10,603	25,085	866,045	33,716
Total	<u>\$ 1,546,154,190</u>	<u>\$ 96,496,172</u>	<u>\$ 114,771,358</u>	<u>\$ 399,173,462</u>	<u>\$ 1,146,980,728</u>	<u>\$ 396,897,431</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 THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019**

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF December 2020	TOTAL YTD REVENUE December 2020	BALANCE OF BUDGET December 2020	TOTAL YTD REVENUE December 2019
105 Road and Bridge	\$ 30,526,905	\$ 4,554,823	\$ 12,227,803	\$ (18,299,102)	\$ 9,144,362
120 General Fund	606,405,197	149,190,283	204,215,850	(402,189,347)	197,594,224
126 Permanent Improvement	4,693,800	1,515,509	1,805,953	(2,887,847)	1,798,169
162 Alternate Dispute	874,401	65,581	182,549	(691,852)	222,623
168 Historical Commission	-	-	0	0	4
195 Major Technology	50,101,225	16,239,679	19,385,611	(30,715,614)	19,238,055
196 Major Projects	120,203,781	38,395,545	44,901,006	(75,302,775)	44,515,433
205 Debt Service	22,260,388	445,098	419,876	(21,840,512)	2,144,340
466 Projected Federal Grants	108,990,939	6,570,863	32,800,400	(76,190,539)	17,357,602
467 HUD Section 8	45,554,651	2,638,347	10,649,821	(34,904,830)	10,154,040
468 Charter School Grants	8,450,286	872,247	1,920,592	(6,529,694)	1,817,131
470 Law Library	1,011,304	69,726	213,093	(798,211)	248,660
471 Appellate Judicial	301,922	48,022	156,094	(145,828)	71,981
TOTAL	\$ 999,374,799	\$ 220,605,723	\$ 328,878,647	\$ (670,496,152)	\$ 304,306,622

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF December 2020	TOTAL YTD REVENUE December 2020	BALANCE OF BUDGET December 2020	TOTAL YTD REVENUE December 2019
Ad Valorem and Occupation Tax	\$ 438,464,252	142,219,611	\$ 169,886,858	\$ (268,577,394)	\$ 170,349,929
Licenses, Permits and Registrations	18,800,000	35,549	88,473	(18,711,527)	243,419
Fines and Forfeitures	356,000	(581,533)	4,891	(351,109)	1,090,453
Use of Money and Property	5,322,311	351,751	898,870	(4,423,441)	1,379,355
Charges for Current Services - General Government	41,806,000	912,146	2,233,802	(39,572,198)	7,117,787
Charges for Current Services - Public Safety	9,001,000	542,454	1,352,787	(7,648,213)	3,386,123
Charges for Current Services - Judiciary	20,472,330	1,659,685	4,792,137	(15,680,193)	4,932,022
Reimbursements for Current Services - General Government	686,000	33,198	246,089	(439,911)	163,019
Reimbursements for Current Services - Public Safety	18,642,117	2,596,063	3,843,378	(14,798,739)	2,056,509
Reimbursements for Current Services - Judicial	6,364,018	448,297	722,191	(5,641,827)	1,592,201
Reimbursements for Current Services - Health	7,768,929	128,407	299,918	(7,469,011)	2,044,382
Intergovernmental - General Government	1,533,000	84,924	99,910	(1,433,090)	826,875
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	600,000	(59,000)	-
Intergovernmental - Judiciary	1,620,000	98,628	114,106	(1,505,894)	643,829
Intergovernmental - Health and Welfare	467,000	15,400	51,457	(415,543)	94,694
Miscellaneous	834,400	157,449	199,205	(635,195)	1,266,472
Interfund Transfers	33,008,840	488,254	18,781,778	(14,227,062)	407,156
TOTAL	\$ 606,405,197	\$ 149,190,283	\$ 204,215,850	\$ (402,189,347)	\$ 197,594,224

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

**DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF DECEMBER 31, 2020 AND 2019**

ASSETS	December 31, 2020	December 31, 2019
Cash and Investments	\$ 104,575,980	\$ 159,806,519
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	163,024	47,763
Total Receivables	1,579,024	3,102,763
Prepayments and other assets	-	-
TOTAL ASSETS	\$ 106,209,244	\$ 162,963,522
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	1,202,718 (b)	3,917,605 (b)
Due to Other Governmental Units	107,788	414,501
TOTAL LIABILITIES	1,310,506	4,332,106
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	54,240	54,240
Projects	7,223,751	8,323,036
General Fund - Encumbrances	-	-
Projects - Encumbrances	32,969,281	90,429,600
Other - Encumbrances	10,910,728	7,369,884
UNRESERVED		
General Fund	-	-
Other Funds	53,740,738	52,454,656
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 106,209,244	\$ 162,963,522

(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 DECEMBER 31, 2020 AND 2019

Exhibit F

FUND	BEGINNING BALANCE December 2020	ACTUAL MONTH OF December 2020	ENDING BALANCE December 2020	ENDING BALANCE December 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 16,600	\$ -	\$ 16,600	\$ 16,030
00170	(51,471)	(312)	(51,783)	(59,558)
00190	495,139	-	495,139	495,139
00210	168	-	168	168
	<u>460,436</u>	<u>(312)</u>	<u>460,124</u>	<u>451,779</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,037,328	77,218	2,114,546	2,155,396
00201	1,460,548	9,998	1,470,546	1,373,808
00202	17,081,644	(862,603)	16,219,041	16,064,078
00203	8,743,684	242,042	8,985,726	8,646,662
00204	33,245,474	494,184	33,739,658	27,793,931
00500	(41,466)	47,025	5,558	(12,579)
00538	221,556	371	221,927	221,627
00547	181,493	18	181,512	180,335
00704	47,498,504	(46,807,692)	690,812	690,902
	<u>110,428,764</u>	<u>(46,799,439)</u>	<u>63,629,325</u>	<u>57,114,160</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00433	-	-	-	-
00440	-	-	-	-
00441	42,586,093	(6,262,790)	36,323,303	97,011,947
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>43,469,376</u>	<u>(6,262,790)</u>	<u>37,206,586</u>	<u>97,895,231</u>
Road Funds:				
00414	-	-	-	-
00418	-	-	-	-
00424	-	-	-	-
00427	2,859,244	-	2,859,244	3,924,649
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00492	-	-	-	-
00494	204,663	-	204,663	204,663
	<u>3,279,944</u>	<u>-</u>	<u>3,279,944</u>	<u>4,345,349</u>
Total Governmental Funds Cash and Investments	<u>\$ 157,638,521</u>	<u>\$ (53,062,541)</u>	<u>\$ 104,575,980</u>	<u>\$ 159,806,519</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 THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit G

FUND	ENCUMBRANCES December 2020	ACTUAL MONTH OF December 2020	YTD ACTUAL + ENCUMBRANCES December 2020	YTD ACTUAL + ENCUMBRANCES December 2019
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ -	\$ 208	\$ 58,374
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>-</u>	<u>208</u>	<u>58,374</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	212,160	23,280	241,078	216,218
00201 Technology Fund	-	212	212	20,677
00202 Local Government Fund	3,318,704	1,091,288	4,704,149	4,852,328
00203 Local Official Fund	1,309,687	420,981	2,702,178	2,655,126
00204 Record Management Fund	6,070,177	486,076	6,720,636	2,142,332
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	375	2,524	4,800
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>10,910,728</u>	<u>2,022,212</u>	<u>14,370,776</u>	<u>9,891,481</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	-	-	-	-
00433 Tax Notes Series 2011	-	-	-	-
00440 Tax Notes Series 2013	-	-	-	-
00441 Combination Tax and Parking Series 2016	32,894,211	(3,116,938)	44,782,413	99,640,388
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>32,962,898</u>	<u>(3,116,938)</u>	<u>44,851,100</u>	<u>99,709,076</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	-
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	230,515	991,517
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>236,898</u>	<u>997,900</u>
Subtotal capital project funds	<u>32,969,281</u>	<u>(3,116,938)</u>	<u>45,087,998</u>	<u>100,706,975</u>
Total	<u>\$ 43,880,009</u>	<u>\$ (1,094,726)</u>	<u>\$ 59,458,982</u>	<u>\$ 110,656,831</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

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

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE THREE MONTHS ENDED DECEMBER 31, 2020 AND 2019

Exhibit H

FUND	ACTUAL MONTH OF December 2020	TOTAL YTD REVENUE December 2020	TOTAL YTD REVENUE December 2019
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(512)	4,364	4,475
00190 CMAQ-Congestion, Mitigation & Air	-	-	(430)
00210 DS Arbitrage Rebate	-	-	-
	<u>(512)</u>	<u>4,364</u>	<u>4,046</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	82,668	181,722	199,856
00201 Technology Fund	10,104	30,776	42,279
00202 Local Government Fund	133,075	310,135	542,539
00203 Local Official Fund	555,087	1,271,600	1,751,102
00204 Record Management Fund	828,265	2,386,893	1,803,325
00500 Payroll	-	-	-
00538 DA - Check Processing	746	3,652	9,726
00547 DA - State Forfeitures/Other	18	39	727
	<u>1,609,964</u>	<u>4,184,818</u>	<u>4,349,555</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	-
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	-	-	-
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	-	-	-
	<u>-</u>	<u>-</u>	<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>\$ 1,609,452</u>	<u>\$ 4,189,182</u>	<u>\$ 4,353,601</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 DECEMBER 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 DECEMBER 31, 2020 AND 2019

Exhibit J

FUND	BEGINNING BALANCE December 2020	ACTUAL MONTH OF December 2020	ENDING BALANCE December 2020	ENDING BALANCE December 2019
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 6,853,778	\$ 4,214,889	\$ 11,068,668	\$ 9,400,291
00130 Election Fund-Special	27,992	7,374	35,366	41,126
00166 State Report Interest Fund	1,845,279	905,456	2,750,736	3,243,664
00501 County Clerk-Special	14,778,230	307,384	15,085,613	14,591,743
00502 County Clerk-Trust	22,790,085	215,350	23,005,435	21,229,405
00503 District Clerk-Special	5,833,347	(171,652)	5,661,695	8,226,359
00504 District Clerk-Trust	35,949,661	1,751,638	37,701,299	15,036,431
00505 Sheriff-Special	372,884	(109,100)	263,785	523,960
00506 County Clerk Special Trust Fund	32,126,665	1,039,065	33,165,730	739,932
00532 Escrow Fund	6,238,934	(743,523)	5,495,411	16,880,493
00537 Youth Village Special Fund	524	0	524	523
00542 DA - Police Agencies	38,926	4	38,930	38,677
00543 Adult Probation-Restitution	3,507,027	22,008	3,529,035	3,482,294
00544 DA - Attorney General	28,219	3	28,222	28,039
00545 DA - Unadjudicated-Gambling	61,556	6	61,562	61,163
00546 DA - Forfeitures-Narcotics	69,114	7	69,121	28,068
00550 Justice of the Peace 1-1 Special	517,713	(195)	517,518	516,682
00551 Justice of the Peace 1-2 Special	108,984	(536)	108,448	118,012
00553 Justice of the Peace 3-3 Special	71,241	24	71,265	70,624
00554 Justice of the Peace 2-1 Special	397,994	(747)	397,247	400,950
00555 Justice of the Peace 2-2 Special	60,436	(326)	60,110	63,992
00556 Justice of the Peace 3-1 Special	70,969	(20,363)	50,606	16,825
00557 Justice of the Peace 3-2 Special	158,554	-	158,554	158,325
00559 Justice of the Peace 4-1 Special	44,968	(261)	44,708	59,782
00560 Justice of the Peace 4-2 Special	6,561	500	7,061	6,401
00561 Justice of the Peace 5-1 Special	16,051	995	17,046	11,626
00562 Justice of the Peace 5-2 Special	289,582	(953)	288,629	287,885
00570 Dallas County Housing Fin.	73,391	7	73,398	72,932
00571 Dallas County Housing Fin.	1,024,932	189	1,025,121	1,018,220
00580 Constable 1 Special Fund No. 580	46,396	74	46,471	43,279
00581 Constable 2 Special Fund No. 581	1,875	(551)	1,324	5,311
00582 Constable 3 Special Fund No. 582	7,494	4,786	12,280	6,167
00584 Constable 4 Special Fund No. 584	4,165	5,354	9,518	10,666
00586 Constable 5 Special Fund No. 586	33,243	(14,400)	18,843	40,070
00600 DCS - Administration	15,083,034	1,036,151	16,119,184	15,984,456
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	123,927
00807 District Attorney Check Collection	580,329	-	580,329	566,058
00808 Child Support Clearing	12,524	971	13,495	21,714
Total Fiduciary and Agency Cash and Investments	\$ 149,249,205	\$ 8,449,631	\$ 157,698,836	\$ 113,156,135

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