



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

March 11, 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 February 28, 2021

Summary of Cash and Investments: Budgeted Funds as of February 28, 2021	A
General Fund: Funds Available Analysis for the five months ended February 28, 2021	B
Appropriations: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2021	C
Revenue: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2021	D
Revenue: Budget/Actual: General Fund for the five months ended February 28, 2021	E

Balance Sheet: Funds Not Budgeted as of February 28, 2021

Summary of Cash and Investments: Funds Not Budgeted as of February 28, 2021	F
Appropriations: Funds Not Budgeted for the five months ended February 28, 2021	G
Revenue: Funds Not Budgeted for the five months ended February 28, 2021	H

Summary of County Bonded Indebtedness as of February 28, 2021

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of February 28, 2021

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
W. Hayes
DT/jh
cc: County Treasurer

DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF FEBRUARY 28, 2021 AND 2020

ASSETS	February 28, 2021	February 28, 2020
Cash and Investments	\$ 957,406,606 (e)	\$ 848,490,755
Inventories, Stock Room	3,036,803	2,157,456
Net Receivables - County Taxes	27,579,106	22,599,099
Net Receivables - Other	12,286,000 (a)	12,286,000 (a)
Subtotal Net Receivables	39,865,106	34,885,099
Due from Other Governmental Units	24,841,473	10,573,859
Total Receivables	64,706,579	45,458,958
Prepayments and other assets	17,605,327	11,965,947
TOTAL ASSETS	\$ 1,042,755,315	\$ 908,073,116
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	47,190,609 (b)	34,423,365 (b)
Due to Other Governmental Units	110,370,291 (e)	61,785,770
TOTAL LIABILITIES	157,560,900	96,209,135
FUND BALANCE		
RESERVED:		
Inventories and Prepayment Reserves	20,642,130	14,123,403
Projects	388,579,340	256,566,231
General Fund - Encumbrances	30,059,353	35,138,861
Projects - Encumbrances	11,815,288	154,488,123
Other - Encumbrances	33,499,633	16,806,264
UNRESERVED		
General Fund	331,739,575	271,956,065
Other Funds	68,859,097	62,785,034
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,042,755,315	\$ 908,073,116

(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 five months ended February 28, 2021. 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 five months ended February 28, 2021. 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 February 28, 2021, including accrued interest, \$57,926,648 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 FEBRUARY 28, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE February 2021	ACTUAL MONTH OF February 2021	ENDING BALANCE February 2021	ENDING BALANCE February 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 328,959,848	\$ 25,591,827	\$ 354,551,675	\$ 306,784,041
00196 Major Projects	375,563,275	6,914,172	382,477,446	410,566,817
00205 Interest & Debt Retirement Fund	10,554,327	10,325,013	20,879,341	9,316,020
00466 Projected Federal Grants	102,394,839	(20,064,795) (b)	82,330,044	12,206,355
	<u>817,472,289</u>	<u>22,766,217</u>	<u>840,238,506</u>	<u>738,873,233</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	36,921,232	1,256,437	38,177,669	36,854,709
00126 Permanent Improvement Fund	9,838,669	581,292	10,419,961	8,225,223
00162 Alternate Dispute Resolution	5,166,528	37,585	5,204,113	4,791,424
00168 Dallas County Historical Commission	1,676	0	1,676	2,904
00195 Major Technology Fund	51,976,545	3,445,496	55,422,041	52,299,016
00467 HUD Section 8	5,131,628	19,153	5,150,780	3,062,434
00468 Charter School Grants	1,410,781	(89,102)	1,321,680	2,934,842
00470 Law Library Fund	531,706	22,323	554,030	587,201
00471 Appellate Judicial System	918,128	(1,978)	916,150	859,770
	<u>111,896,894</u>	<u>5,271,207</u>	<u>117,168,100</u>	<u>109,617,523</u>
Total Governmental Funds Cash and Investments	<u>\$ 929,369,183</u>	<u>\$ 28,037,423</u>	<u>\$ 957,406,606</u>	<u>\$ 848,490,755</u>

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As of February 28, 2021, including interest, \$ 57,926,648 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF February 2021	ACTUAL YTD February 2021	FUNDS AVAILABLE February 2021	FUNDS AVAILABLE February 2020
General Government					
1010 GG-County Judge	\$ 653,789	\$ 589	\$ 248,713	\$ 404,486	\$ 373,287
1011 Truancy Courts	697,627	35,557	263,087	398,983	382,881
1016 Planning and Development	258,062	-	40,615	217,447	-
1020 GG-Commissioners Court Administrator	1,723,629	45,864	694,487	983,278	1,087,261
1021 GG-Operation Services-Engineering	1,572,831	943,525	268,248	361,058	732,225
1022 GG-Operation Services- Facilities	22,761,539	4,509,686	6,387,273	11,864,580	9,570,904
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	326,012	275,616	1,866,289	355,502
1024 GG-Operations Services-Records Mgt	971,733	25,992	311,764	633,978	591,904
1027 GG-Operations-Auto Service Center	5,496,052	2,885,708	1,119,525	1,490,820	1,074,440
1035 GG- Tax Assessor/Collector	16,565,530	147,319	6,333,716	10,084,495	9,735,993
1040 Human Resource/Civil Service	7,070,950	810,819	1,289,762	4,970,369	4,598,017
1050 GG-County Treasurer	1,490,670	36,039	549,447	905,184	939,717
1060 Office of Budget and Evaluation	935,828	430	258,544	676,854	440,427
1070 GG-County Auditor	9,705,524	64,803	3,849,708	5,791,013	5,635,517
1080 GG-Purchasing	1,801,186	7,532	563,431	1,230,223	1,135,931
1082 Small Business Enterprise SBE	788,104	17,404	161,595	609,104	539,172
1210 Elections	9,330,366	1,083,716	2,358,815	5,887,836	4,363,937
Subtotal General Government	84,291,339	10,940,995	24,974,346	48,375,997	41,557,113
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	546,371	2,903	127,836	415,631	346,473
2060 Veterans Service	389,722	-	149,583	240,139	248,074
Subtotal Community Services	936,093	2,903	277,419	655,770	594,546
Law Enforcement					
3110 Executive	1,750,488	14,420	578,805	1,157,263	1,103,616
3113 Internal Affairs	1,080,794	2,926	398,000	679,868	755,172
3121 General Services	1,228,172	2,136	577,062	648,975	760,518
3122 Personnel	1,044,349	42,190	366,211	635,948	692,448
3123 Training	1,128,353	89,897	365,962	672,494	537,481
3124 Communications	2,433,204	7,538	853,010	1,572,656	1,355,833
3125 Fiscal	3,063,895	154,316	1,197,966	1,711,613	1,649,170
3126 Photo Lab	225,806	16,160	54,549	155,097	141,539
3128 Bonds	2,724,979	8,405	1,020,203	1,696,372	1,579,315
3129 Bailiff	11,046,094	1,877	4,710,402	6,333,815	5,713,235
3130 Warrants	5,248,559	15,812	1,971,635	3,261,112	3,427,465
3131 Fugitive Transportation	2,236,521	1,916	892,835	1,341,769	1,304,987
3132 Civil	503,641	13,353	196,404	293,883	293,137
3134 Criminal Investigation	3,422,293	32,857	1,411,737	1,977,698	1,981,092
3136 FLEET	269,306	20,682	96,105	152,519	168,873
3137 Freeway Management Program	13,216,455	47,301	4,600,745	8,568,410	7,394,245
3140 Detention Services	1,155,880	4,824	470,700	680,356	860,904
3141 North Tower	29,633,647	28,769	14,045,224	15,559,654	15,529,089
3142 West Tower	16,538,360	39,953	8,060,150	8,438,256	7,993,024
3147 Central Intake	14,653,191	38,112	6,021,850	8,593,229	8,673,936
3148 South Tower	23,797,818	19,562	10,630,948	13,147,308	12,286,719
3150 Classification and Release	24,330,746	46,175	10,379,967	13,904,604	13,246,823
3152 Central Kitchen	8,815,795	228,854	3,979,571	4,607,369	5,368,022
3153 Central Laundry	1,834,240	-	725,169	1,109,071	1,208,120
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	5,859	5,801,406	5,986,484	6,873,607
Subtotal Sheriff	183,176,334	883,895	79,406,615	102,885,825	100,898,766
3210 Constable Precinct #1	2,562,661	20,060	1,021,434	1,521,167	1,536,684
3220 Constable Precinct #2	1,860,391	(6,048)	729,738	1,136,702	1,169,635
3230 Constable Precinct #3	2,058,596	6,928	765,727	1,285,940	1,288,175
3240 Constable Precinct #4	2,441,324	3,595	912,178	1,525,551	1,673,074
3250 Constable Precinct #5	1,994,183	23,059	716,411	1,254,713	1,256,142
Subtotal Constable	10,917,155	47,594	4,145,487	6,724,073	6,923,710
3311 Crime Lab	10,007,926	709,938	3,166,477	6,131,511	4,968,057
3312 Medical Examiner	8,810,312	764,982	3,242,439	4,802,891	4,516,200
3313 Breath Alcohol Program	328,051	-	109,530	218,521	180,589
Subtotal Institute of Forensic Sciences	19,146,289	1,474,920	6,518,445	11,152,924	9,664,846

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF February 2021	ACTUAL YTD February 2021	FUNDS AVAILABLE February 2021	FUNDS AVAILABLE February 2020
3320 Community Supervision	2,106,100	749,157	524,830	832,113	838,437
3330 Public Service Program	1,432,431	37,841	506,562	888,028	869,136
3343 Unincorporated Area Services	574,672	97,883	107,074	369,715	281,451
Subtotal Law Enforcement	217,352,981	3,291,290	91,209,013	122,852,678	119,476,347
Justice Administration					
3340 Building Security	4,878,423	273,508	1,433,270	3,171,645	2,863,430
3341 Emergency Management	593,651	9,360	222,408	361,883	339,541
3342 Fire Marshal	1,547,107	634,961	392,057	520,089	437,911
4011 District Attorney	58,486,129	395,907	22,464,756	35,625,466	31,958,380
4013 Drug Court Program	318,755	733	179,012	139,009	256,163
4014 Jail Diversion	907,491	1,834	357,335	548,321	398,591
4015 Divert Court Department	586,141	163,139	89,031	333,971	440,116
4016 S.T.A.C. Court	71,029	-	-	71,029	-
4020 District Clerk	16,658,092	39,416	5,220,814	11,397,863	10,710,166
4031 County Clerk	12,112,277	56,349	4,404,719	7,651,208	7,553,306
4032 County Clerk-Collections	1,247,771	17,594	440,494	789,683	723,310
4033 Truancy Courts Clerks	586,175	-	255,782	330,393	388,410
4040 Public Defender	17,998,375	52,291	6,629,668	11,316,416	9,794,309
4051 District Court Administration	232,013	1,708	87,141	143,165	133,925
4056 Domestic Relations Office Administration	3,297,718	25,848	1,201,321	2,070,548	1,941,803
4060 Jury Service	2,458,693	211,896	328,901	1,917,895	1,446,592
4065 Grand Jury Service	226,000	-	59,180	166,820	151,190
4071 5th Court of Appeals	151,410	-	56,673	94,737	94,658
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	8,196,882	183,986	78,752	7,934,143	7,781,310
4110 14th Civil District Court	321,839	726	118,517	202,596	189,877
4115 44th Civil District Court	315,253	1,135	111,521	202,597	192,575
4120 68th Civil District Court	281,956	1,766	104,750	175,440	159,229
4125 95th Civil District Court	312,403	838	113,375	198,190	195,302
4130 101st Civil District Court	289,884	14,139	98,017	177,728	257,618
4135 116th Civil District Court	313,352	950	115,976	196,427	184,411
4140 134th Civil District Court	378,751	4,532	129,760	244,459	274,354
4145 160th Civil District Court	280,315	1,512	96,318	182,486	171,590
4150 162nd Civil District Court	306,289	1,073	109,644	195,572	186,521
4155 191st Civil District Court	326,682	1,376	110,206	215,101	207,664
4160 192nd Civil District Court	312,168	1,530	146,750	163,888	187,150
4165 193rd Civil District Court	293,626	6,534	106,704	180,388	200,634
4170 298th Civil District Court	318,129	849	116,880	200,400	192,408
4175 Civil District Masters	359,343	1,558	127,943	229,842	227,875
4180 Civil Tax Court	389,781	11,254	135,328	243,198	219,647
4210 254th Family Court	694,958	6,896	210,192	477,869	443,941
4215 255th Family Court	674,066	8,695	196,459	468,912	383,738
4220 256th Family Court	656,132	11,582	203,026	441,524	410,236
4225 301st Family Court	700,163	15,769	217,030	467,365	419,303
4230 302nd Family Court	658,072	7,219	209,705	441,148	412,474
4235 303rd Family Court	702,726	63,031	186,684	453,011	328,409
4240 330th Family Court	719,343	41,843	214,543	462,957	440,525
4250 IV-D Court	384,180	39,146	129,602	215,232	208,348
4310 304th Juvenile Court	2,484,939	94,753	719,710	1,670,476	1,281,182
4320 305th Juvenile Court	2,444,745	99,038	693,761	1,651,946	1,418,998
4401 Criminal District Court #1	793,796	15,592	277,650	500,554	439,966
4402 Criminal District Court #2	803,823	27,271	234,751	541,801	481,350
4403 Criminal District Court #3	812,874	114,805	213,348	484,721	486,684
4404 Criminal District Court #4	440,817	41,281	200,724	198,812	180,182
4405 Criminal District Court #5	759,662	39,953	302,064	417,646	387,557
4406 Criminal District Court #6	778,666	38,030	225,729	514,907	394,430
4407 Criminal District Court #7	766,769	71,165	222,853	472,751	315,777
4410 194th Criminal District Court	773,760	29,907	268,513	475,339	396,455
4415 195th Criminal District Court	800,260	39,513	242,629	518,119	428,409
4420 203rd Criminal District Court	790,122	45,571	217,145	527,407	449,644
4425 204th Criminal District Court	799,322	34,048	256,652	508,622	430,079
4430 265th Criminal District Court	690,014	20,809	226,322	442,882	366,717
4435 282nd Criminal District Court	696,917	55,129	226,521	415,268	394,686
4440 283rd Criminal District Court	746,473	10,394	264,717	471,362	437,841
4445 291st Criminal District Court	759,772	36,060	231,901	491,811	402,497
4450 292nd Criminal District Court	859,389	36,573	422,455	400,361	378,966
4455 363rd Criminal District Court	721,310	39,869	275,379	406,062	378,777
4460 Criminal District Magistrates	2,723,583	3,715	1,051,537	1,668,331	1,819,520
4461 Pretrial Release	5,418,186	202,985	2,066,753	3,148,448	3,188,545
4465 Staff Attorneys	692,167	2,332	262,880	426,955	421,026
4470 Criminal District Court Manager	439,194	64,556	179,977	194,661	116,675
4501 County Court at Law #1	508,675	2,932	189,862	315,881	309,131
4502 County Court at Law #2	477,495	600	171,493	305,402	295,131
4503 County Court at Law #3	475,452	1,264	207,731	266,456	320,774
4504 County Court at Law #4	543,083	1,078	203,989	338,016	317,108
4505 County Court at Law #5	530,950	362	191,637	338,951	296,565
4601 County Criminal Court #1	611,046	(3,046)	197,706	416,386	386,909
4602 County Criminal Court #2	839,949	2,858	221,983	615,108	447,092
4603 County Criminal Court #3	706,497	2,228	148,158	556,111	293,984
4604 County Criminal Court #4	681,613	4,607	238,228	438,778	380,156
4605 County Criminal Court #5	856,467	3,891	172,964	679,612	380,376
4606 County Criminal Court #6	657,029	11,555	215,588	429,886	366,066

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021	ENCUMBRANCES AS OF February 2021	ACTUAL YTD February 2021	FUNDS AVAILABLE February 2021	FUNDS AVAILABLE February 2020
	(a)				
4607 County Criminal Court #7	661,431	5,555	207,673	448,203	402,789
4608 County Criminal Court #8	622,584	6,798	291,559	324,227	333,156
4609 County Criminal Court #9	789,912	4,605	218,269	567,038	479,104
4610 County Criminal Court #10	673,315	3,665	205,903	463,747	366,297
4611 County Criminal Court #11	666,771	14,305	211,198	441,268	390,167
4615 County Criminal Court of Appeals	615,813	1,204	127,735	486,874	266,507
4616 County Criminal Court of Appeals #2	617,746	28,695	216,865	372,186	331,924
4617 County Criminal Court - Magistrate	486	200	155	131	798
4620 County Criminal Court Manager	350,490	1,472	96,180	252,837	261,901
4701 Probate Court #1	922,665	6,756	311,820	604,089	517,199
4702 Probate Court #2	958,113	5,262	336,518	616,333	523,534
4703 Probate Court #3	1,298,926	9,630	403,732	885,564	842,834
4704 Investigators/Court Visitor Program	1,221,059	25,360	443,454	752,245	676,504
4705 Probate Associates	734,112	522	295,949	437,641	422,912
4811 J.P- 1-1	1,075,304	13,239	369,842	692,224	632,492
4812 J.P- 1-2	761,153	6,797	257,433	496,923	489,882
4821 J.P- 2-1	766,797	7,159	277,343	482,295	421,998
4822 J.P- 2-2	753,107	3,828	280,612	468,667	500,134
4831 J.P- 3-1	897,202	4,267	314,606	578,328	535,617
4832 J.P- 3-2	805,629	700	285,197	519,732	507,043
4841 J.P- 4-1	775,599	49,016	288,625	437,959	433,510
4842 J.P- 4-2	665,046	23,852	240,664	400,530	360,085
4851 J.P- 5-1	751,545	7,956	279,006	464,583	456,438
4852 J.P- 5-2	792,832	6,111	235,599	551,121	497,719
Subtotal Justice Administration	<u>192,728,381</u>	<u>3,741,114</u>	<u>64,962,548</u>	<u>124,024,720</u>	<u>113,090,824</u>
Health and Social Services					
1110 Employee Health Clinic	549,061	17,324	175,828	355,909	341,809
2070 Welfare Assistance	3,061,971	46,618	1,044,440	1,970,913	1,928,016
5110 Juvenile Administration	26,947,158	2,791,680	7,438,529	16,716,949	13,914,034
5114 Juvenile-Detention Center	18,815,531	96,829	6,313,595	12,405,107	11,632,699
5115 Juvenile-Emergency Shelter	2,818,206	4,877	981,431	1,831,898	1,729,757
5116 Juvenile-Letot Center	3,667,312	15,188	1,397,160	2,254,964	2,242,906
5117 Juvenile-Youth Village	4,653,055	16,669	1,594,853	3,041,533	2,769,660
5118 Juvenile-Medlock Center	5,376,501	7,778	1,861,535	3,507,188	3,356,516
5119 Juvenile-Letot Residential Treatment Center	2,577,129	17,864	869,531	1,689,735	1,706,168
5210 Health Administration	1,383,674	62,415	481,497	839,761	1,136,082
5211 Environmental Health	1,943,393	475,057	421,374	1,046,962	890,994
5212 Public Health Lab	3,428,615	444,360	997,127	1,987,128	2,614,448
5213 Preventive Health	3,996,483	171,606	1,041,405	2,783,472	2,705,930
5214 Communicable Disease Control	892,884	78,797	291,907	522,180	504,735
5215 STD Clinic	2,735,033	154,971	759,103	1,820,959	1,596,526
5216 TB Clinic	2,700,980	75,899	904,531	1,720,551	1,699,206
5218 HHS - Finance Admin	1,230,708	46,535	374,037	810,136	666,078
5310 Budget Office Community Contracts	12,689,277	2,162,624	3,288,103	7,238,550	8,558,364
5330 CPS Program	4,533,608	3,516,216	33,792	983,601	2,666,080
Subtotal Health and Social Services	<u>104,000,581</u>	<u>10,203,305</u>	<u>30,269,779</u>	<u>63,527,497</u>	<u>62,660,209</u>
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	16,833	92,918	177,914	156,179
9910 Countywide Appropriations	13,505,452	1,862,913	4,558,398	7,084,140	6,051,429
9930 Cash Match for Grants	6,356,907	-	26,522	6,330,385	-
9940 Reserves and Contingency	8,103,409	-	-	8,103,409	9,191,516
Subtotal Other Operating	<u>28,253,433</u>	<u>1,879,746</u>	<u>4,677,838</u>	<u>21,695,849</u>	<u>15,399,124</u>
9950 Emergency Reserves	64,218,217 (a)	-	-	64,218,217	56,790,034
Grand Total	<u>\$ 691,781,024</u>	<u>\$ 30,059,353</u>	<u>\$ 216,370,943</u>	<u>\$ 445,350,728</u>	<u>\$ 409,568,198</u>

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	(242,438)
	<u>\$ 64,218,217</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 FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES February 2021	ACTUAL MONTH OF February 2021	YTD ACTUAL + ENCUMBRANCES February 2021	BALANCE OF BUDGET February 2021	YTD ACTUAL + ENCUMBRANCES February 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,642,871	\$ 556,569	\$ 14,429,588	\$ 42,576,243	\$ 13,846,540
120 General Fund	691,781,024	30,059,353	45,082,235	246,430,297	445,350,728	264,106,620
126 Permanent Improvement Fund	12,810,860	1,257,181	72,873	1,966,428	10,844,432	1,941,538
162 Alternate Dispute Resolution	5,936,973	69,927	18,191	231,891	5,705,082	246,098
168 Dallas County Historical Commission	5,500	-	-	-	5,500	3,500
195 Major Technology Fund	74,156,145	11,815,288	3,746,544	28,072,027	46,084,118	23,796,186
196 Major Projects	333,551,830	-	5,205,716	49,717,787	283,834,043	174,028,924
205 Interest & Debt Retirement Fund	33,155,596	-	-	3,085,175	30,070,421	9,476,425
466 Grants	253,044,893	29,949,338	431,445	135,351,553	117,693,341	40,473,088
467 HUD Section 8	52,142,890	345,646	3,803,782	19,328,197	32,814,693	17,927,199
468 Charter School Grants	7,608,519	71,725	636,843	3,218,888	4,389,631	3,437,923
470 Law Library Fund	1,336,150	162,946	47,763	532,257	803,893	660,700
471 Appellate Judicial System	891,130	-	-17,819	59,529	831,601	72,105
Total	<u>\$ 1,523,427,341</u>	<u>\$ 75,374,274</u>	<u>\$ 59,619,780</u>	<u>\$ 502,423,616</u>	<u>\$ 1,021,003,725</u>	<u>\$ 550,016,846</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 FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF February 2021	TOTAL YTD REVENUE February 2021	BALANCE OF BUDGET February 2021	TOTAL YTD REVENUE February 2020
105 Road and Bridge	\$ 30,526,905	\$ 1,492,929	\$ 18,368,974	\$ (12,157,931)	\$ 17,804,370
120 General Fund	606,405,197	79,238,448	506,857,249	(99,547,948)	478,309,623
126 Permanent Improvement	4,693,800	667,693	4,709,016	15,216	4,447,538
162 Alternate Dispute	874,401	55,821	305,593	(568,808)	382,268
168 Historical Commission	-	-	1,269	1,269	9
195 Major Technology	50,101,225	7,160,599	50,684,874	583,649	47,563,320
196 Major Projects	120,203,781	15,529,705	111,426,402	(8,777,379)	107,103,284
205 Debt Service	22,260,388	10,325,013	18,689,596	(3,570,792)	10,264,717
466 Projected Federal Grants	108,990,939	5,794,875	71,814,670	(37,176,269)	31,982,234
467 HUD Section 8	45,554,651	3,960,728	18,569,144	(26,985,507)	16,961,188
468 Charter School Grants	8,450,286	542,189	2,761,632	(5,688,654)	3,374,885
470 Law Library	1,011,304	66,025	353,067	(658,237)	413,910
471 Appellate Judicial	301,922	15,851	188,511	(113,411)	118,923
TOTAL	<u>\$ 999,374,799</u>	<u>\$ 124,849,876</u>	<u>\$ 804,729,998</u>	<u>\$ (194,644,801)</u>	<u>\$ 718,726,269</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 FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF February 2021	TOTAL YTD REVENUE February 2021	BALANCE OF BUDGET February 2021	TOTAL YTD REVENUE February 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	62,647,593	\$ 442,489,800	\$ 4,025,548	\$ 421,259,515
Licenses, Permits and Registrations	18,800,000	58,729	163,618	(18,636,382)	368,377
Fines and Forfeitures	356,000	213,214	457,718	101,718	715,058
Use of Money and Property	5,322,311	231,845	1,396,221	(3,926,090)	2,672,791
Charges for Current Services - General Government	41,806,000	10,579,856	19,489,727	(22,316,273)	18,509,880
Charges for Current Services - Public Safety	9,001,000	366,487	2,241,371	(6,759,629)	5,775,244
Charges for Current Services - Judiciary	20,472,330	1,359,192	7,836,985	(12,635,345)	8,656,909
Reimbursements for Current Services - General Government	686,000	48,130	312,811	(373,189)	329,667
Reimbursements for Current Services - Public Safety	18,642,117	1,850,003	8,074,505	(10,567,612)	7,432,596
Reimbursements for Current Services - Judicial	6,364,018	216,946	1,007,415	(5,356,603)	1,892,638
Reimbursements for Current Services - Health	7,768,929	1,177,930	1,543,007	(6,225,922)	3,106,620
Intergovernmental - General Government	1,533,000	131,897	396,385	(1,136,615)	1,220,893
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	100,806	335,932	(1,284,068)	867,359
Intergovernmental - Health and Welfare	467,000	18,400	88,657	(378,343)	148,294
Miscellaneous	834,400	171,762	424,283	(410,117)	1,887,828
Interfund Transfers	33,008,840	65,657	19,939,816	(13,069,024)	2,865,955
TOTAL	<u>\$ 606,405,197</u>	<u>\$ 79,238,448</u>	<u>\$ 506,857,249</u>	<u>\$ (99,547,948)</u>	<u>\$ 478,309,623</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 FEBRUARY 28, 2021 AND 2020

ASSETS	February 28, 2021	February 28, 2020
Cash and Investments	\$ 97,330,305	\$ 166,945,392
Inventories, Stock Room	54,240	54,240
Net Receivables - County Taxes	-	-
Net Receivables - Other	1,416,000 (a)	1,416,000 (a)
Subtotal Net Receivables	1,416,000	1,416,000
Due from Other Governmental Units	163,024	47,763
Total Receivables	1,579,024	1,463,763
Prepayments and other assets	430,877	-
TOTAL ASSETS	\$ 99,394,446	\$ 168,463,395
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,571,010 (b)	4,601,766 (b)
Due to Other Governmental Units	212,728	414,501
TOTAL LIABILITIES	3,783,739	5,016,267
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	485,117	54,240
Projects	16,605,037	7,894,112
General Fund - Encumbrances	-	-
Projects - Encumbrances	15,461,250	85,375,486
Other - Encumbrances	7,441,036	9,580,332
UNRESERVED		
General Fund	-	-
Other Funds	55,618,268	60,542,958
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 99,394,446	\$ 168,463,395

(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 FEBRUARY 28, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE February 2021	ACTUAL MONTH OF February 2021	ENDING BALANCE February 2021	ENDING BALANCE February 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 16,606	\$ 125,210	\$ 141,816	\$ 5,004
00170	(51,710)	(17)	(51,727)	(65,744)
00190	73,255	-	73,255	495,139
00210	168	-	168	168
	<u>38,319</u>	<u>125,193</u>	<u>163,512</u>	<u>434,567</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,115,751	66,041	2,181,791	2,217,670
00201	1,479,169	7,469	1,486,638	1,382,224
00202	16,686,788	(49,939)	16,636,849	16,187,882
00203	8,838,704	42,405	8,881,108	8,454,363
00204	34,269,062	165,973	34,435,035	28,312,080
00500	17,097	(13,318)	3,779	(23,037)
00538	220,161	8,783	228,944	223,878
00547	181,526	12	181,538	180,849
00704	(116,563,439)	117,359,191	795,752	11,985,518
	<u>(52,755,181)</u>	<u>117,586,616</u>	<u>64,831,435</u>	<u>68,921,428</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00433	-	-	-	-
00440	-	-	-	-
00441	22,819,284	5,352,846	28,172,130	92,752,314
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>23,702,568</u>	<u>5,352,846</u>	<u>29,055,414</u>	<u>93,635,598</u>
Road Funds:				
00414	-	-	-	-
00418	-	-	-	-
00424	-	-	-	-
00427	2,859,244	-	2,859,244	3,533,100
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>3,953,800</u>
Total Governmental Funds Cash and Investments	<u>\$ (25,734,350)</u>	<u>\$ 123,064,655</u>	<u>\$ 97,330,305</u>	<u>\$ 166,945,392</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 FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES January 2021	ACTUAL MONTH OF February 2021	YTD ACTUAL + ENCUMBRANCES February 2021	YTD ACTUAL + ENCUMBRANCES February 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (125,210)	\$ (125,008)	\$ 69,400
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>(125,210)</u>	<u>(125,008)</u>	<u>69,400</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	190,459	10,573	240,023	223,307
00201 Technology Fund	-	212	471	20,677
00202 Local Government Fund	3,123,033	203,120	4,644,791	4,719,926
00203 Local Official Fund	1,234,694	300,766	3,259,819	3,690,673
00204 Record Management Fund	2,892,849	3,592,345	7,382,112	5,974,010
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	315	4,885	8,153
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>7,441,036</u>	<u>4,107,332</u>	<u>15,532,101</u>	<u>14,636,746</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	15,386,179	(5,349,405)	35,278,319	99,848,919
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>15,454,866</u>	<u>(5,349,405)</u>	<u>35,347,007</u>	<u>99,917,606</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	-	-	-	-
Subtotal road funds	<u>6,383</u>	<u>-</u>	<u>236,898</u>	<u>997,900</u>
Subtotal capital project funds	<u>15,461,250</u>	<u>(5,349,405)</u>	<u>35,583,905</u>	<u>100,915,506</u>
Total	<u>\$ 22,902,286</u>	<u>\$ (1,367,283)</u>	<u>\$ 50,990,998</u>	<u>\$ 115,621,652</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 FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF February 2021	TOTAL YTD REVENUE February 2021	TOTAL YTD REVENUE February 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(117)	4,520	(1,811)
00190 CMAQ-Congestion, Mitigation & Air	-	-	(430)
00210 DS Arbitrage Rebate	-	-	-
	<u>(117)</u>	<u>4,520</u>	<u>(2,241)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	75,884	280,128	312,812
00201 Technology Fund	7,575	47,186	67,010
00202 Local Government Fund	103,652	1,187,053	1,566,757
00203 Local Official Fund	332,455	1,971,629	2,565,568
00204 Record Management Fund	655,227	3,841,358	3,436,524
00500 Payroll	-	-	-
00538 DA - Check Processing	9,098	13,030	15,331
00547 DA - State Forfeitures/Other	12	65	1,240
	<u>1,183,903</u>	<u>7,340,450</u>	<u>7,965,242</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>\$ 1,183,786</u>	<u>\$ 7,344,970</u>	<u>\$ 7,963,001</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 FEBRUARY 28, 2021

Exhibit I

<u>Payment Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	13,780,000	3,085,175	16,865,175
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>\$ 31,235,125</u>	<u>\$ 161,680,125</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 JANUARY 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE February 2021	ACTUAL MONTH OF February 2021	ENDING BALANCE February 2021	ENDING BALANCE February 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 9,746,560	\$ (1,496,259)	\$ 8,250,301	\$ 6,336,259
00130 Election Fund-Special	44,158	(768)	43,390	46,001
00166 State Report Interest Fund	776,638	741,832	1,518,470	2,108,037
00501 County Clerk-Special	16,309,630	(85,489)	16,224,141	15,247,334
00502 County Clerk-Trust	23,217,280	248,732	23,466,012	21,382,532
00503 District Clerk-Special	5,329,428	(189,542)	5,139,885	7,038,516
00504 District Clerk-Trust	37,811,501	(2,149,141)	35,662,360	18,794,785
00505 Sheriff-Special	239,261	183,364	422,625	235,237
00506 County Clerk Special Trust Fund	31,792,563	(855)	31,791,708	23,143,594
00532 Escrow Fund	11,211,075	(659,214)	10,551,861	17,664,131
00537 Youth Village Special Fund	524	0	524	523
00542 DA - Police Agencies	38,933	3	38,935	38,787
00543 Adult Probation-Restitution	3,584,907	(24,612)	3,560,295	3,582,594
00544 DA - Attorney General	28,224	2	28,226	28,119
00545 DA - Unadjudicated-Gambling	61,567	4	61,571	61,337
00546 DA - Forfeitures-Narcotics	69,127	18,637	87,763	28,148
00550 Justice of the Peace 1-1 Special	517,523	(385)	517,138	517,405
00551 Justice of the Peace 1-2 Special	108,428	50	108,478	116,461
00553 Justice of the Peace 3-3 Special	74,940	20	74,960	77,832
00554 Justice of the Peace 2-1 Special	397,190	22	397,212	397,842
00555 Justice of the Peace 2-2 Special	61,193	(1,317)	59,876	61,355
00556 Justice of the Peace 3-1 Special	31,275	(12,888)	18,387	15,314
00557 Justice of the Peace 3-2 Special	158,554	-	158,554	158,325
00559 Justice of the Peace 4-1 Special	44,856	(1,334)	43,522	59,339
00560 Justice of the Peace 4-2 Special	8,851	2,356	11,207	6,401
00561 Justice of the Peace 5-1 Special	18,521	(227)	18,294	12,562
00562 Justice of the Peace 5-2 Special	288,659	681	289,340	289,248
00570 Dallas County Housing Fin.	73,404	5	73,409	73,130
00571 Dallas County Housing Fin.	1,025,270	69	1,025,340	1,021,196
00580 Constable 1 Special Fund No. 580	43,326	1,505	44,831	43,081
00581 Constable 2 Special Fund No. 581	1,475	(380)	1,095	5,311
00582 Constable 3 Special Fund No. 582	6,661	80	6,741	46,558
00584 Constable 4 Special Fund No. 584	2,989	1,357	4,346	11,137
00586 Constable 5 Special Fund No. 586	18,083	340	18,423	33,035
00600 DCS - Administration	24,260,490	10,750,244	35,010,734	34,317,586
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	-
00807 District Attorney Check Collection	580,329	-	580,329	-
00808 Child Support Clearing	13,078	(554)	12,524	-
Total Fiduciary and Agency Cash and Investments	\$ 168,113,018	\$ 7,326,340	\$ 175,439,357	\$ 152,999,116

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