



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

April 20, 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 March 31, 2021

Summary of Cash and Investments: Budgeted Funds as of March 31, 2021	A
General Fund: Funds Available Analysis for the six months ended March 31, 2021	B
Appropriations: Budget/Actual: Tax and Fee Funds for the six months ended March 31, 2021	C
Revenue: Budget/Actual: Tax and Fee Funds for the six months ended March 31, 2021	D
Revenue: Budget/Actual: General Fund for the six months ended March 31, 2021	E

Balance Sheet: Funds Not Budgeted as of March 31, 2021

Summary of Cash and Investments: Funds Not Budgeted as of March 31, 2021	F
Appropriations: Funds Not Budgeted for the six months ended March 31, 2021	G
Revenue: Funds Not Budgeted for the six months ended March 31, 2021	H

Summary of County Bonded Indebtedness as of March 31, 2021 I

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

DT/jh

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**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF MARCH 31, 2021 AND 2020**

ASSETS	March 31, 2021	March 31, 2020
Cash and Investments	\$ 922,425,196 (e)	\$ 811,966,957
Inventories, Stock Room	2,883,985	2,130,770
Net Receivables - County Taxes	16,891,241	16,967,037
Net Receivables - Other	7,968,000 (a)	12,448,000 (a)
Subtotal Net Receivables	24,859,241	29,415,037
Due from Other Governmental Units	11,511,248	10,258,817
Total Receivables	36,370,488	39,673,854
Prepayments and other assets	17,602,460	11,964,218
TOTAL ASSETS	\$ 979,282,129	\$ 865,735,799
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	39,721,999 (b)	30,282,717 (b)
Due to Other Governmental Units	110,197,696 (e)	61,016,882
TOTAL LIABILITIES	149,919,695	91,299,599
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	20,486,445	14,094,988
Projects	378,979,295	234,834,188
General Fund - Encumbrances	29,031,757	33,545,207
Projects - Encumbrances	11,087,137	159,945,534
Other - Encumbrances	31,756,457	15,767,768
UNRESERVED		
General Fund	306,539,482	237,062,508
Other Funds	51,481,862	79,186,007
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 979,282,129	\$ 865,735,799

(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, 2020 or September 30, 2019.

(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 six months ended March 31, 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 six months ended March 31, 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 March 31, 2021, including accrued interest, \$57,857,573 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 MARCH 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE March 2021	ACTUAL MONTH OF March 2021	ENDING BALANCE March 2021	ENDING BALANCE March 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 354,551,675	\$ (16,589,192)	\$ 337,962,483	\$ 263,805,841
00196 Major Projects	382,477,446	1,701,804	384,179,250	405,047,845
00205 Interest & Debt Retirement Fund	20,879,341	3,087,003	23,966,343	23,604,299
00466 Projected Federal Grants	<u>82,330,044</u>	<u>(13,723,544) (b)</u>	<u>68,606,500</u>	<u>12,666,606</u>
	840,238,506	(25,523,929)	814,714,577	705,124,590
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	38,177,669	(4,425,413)	33,752,256	37,648,229
00126 Permanent Improvement Fund	10,419,961	(53,242)	10,366,719	8,013,999
00162 Alternate Dispute Resolution	5,204,113	43,759	5,247,872	4,854,182
00168 Dallas County Historical Commission	1,676	1,191	2,868	406
00195 Major Technology Fund	55,422,041	(4,842,059)	50,579,982	49,041,395
00467 HUD Section 8	5,168,263	152,004	5,320,267	2,921,918
00468 Charter School Grants	1,321,680	(357,311)	964,369	2,867,086
00470 Law Library Fund	554,030	(972)	553,058	626,683
00471 Appellate Judicial System	<u>916,150</u>	<u>7,079</u>	<u>923,229</u>	<u>868,470</u>
	117,185,583	(9,474,964)	107,710,619	106,842,367
Total Governmental Funds Cash and Investments	<u>\$ 957,424,089</u>	<u>\$ (34,998,893)</u>	<u>\$ 922,425,196</u>	<u>\$ 811,966,957</u>

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As of March 31, 2021, including interest, \$ 57,857,573 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF March 2021	ACTUAL YTD March 2021	FUNDS AVAILABLE March 2021	FUNDS AVAILABLE March 2020
General Government					
1010 GG-County Judge	\$ 653,789	\$ 589	\$ 300,302	\$ 352,898	\$ 322,155
1011 Truancy Courts	697,627	24,845	326,047	346,735	331,808
1016 Planning and Development	258,062	-	69,994	188,068	-
1020 GG-Commissioners Court Administrator	1,723,629	50,924	823,380	849,325	942,245
1021 GG-Operation Services-Engineering	1,572,831	593,941	648,099	330,791	702,025
1022 GG-Operation Services- Facilities	22,761,539	4,313,388	7,948,720	10,499,430	8,285,473
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	340,457	316,535	1,810,925	401,777
1024 GG-Operations Services-Records Mgt	971,733	16,741	385,454	569,538	532,180
1027 GG-Operations-Auto Service Center	5,496,052	2,831,742	1,284,892	1,379,419	864,706
1035 GG- Tax Assessor/Collector	16,565,530	130,895	7,615,779	8,818,856	8,548,971
1040 Human Resource/Civil Service	7,070,950	803,651	1,586,193	4,681,106	4,406,563
1050 GG-County Treasurer	1,490,670	31,965	675,789	782,917	841,040
1060 Office of Budget and Evaluation	935,828	430	321,524	613,874	344,535
1070 GG-County Auditor	9,705,524	64,710	4,625,656	5,015,158	4,895,860
1080 GG-Purchasing	1,801,186	7,377	681,933	1,111,876	1,023,660
1082 Small Business Enterprise SBE	788,104	17,404	196,393	574,306	508,451
1210 Elections	9,330,366	1,024,136	2,764,252	5,541,978	3,063,926
Subtotal General Government	84,291,339	10,253,197	30,570,942	43,467,200	36,015,378
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	546,371	2,798	153,696	389,877	317,709
2060 Veterans Service	389,722	900	180,378	208,444	225,882
Subtotal Community Services	936,093	3,698	334,074	598,321	543,591
Law Enforcement					
3110 Executive	1,750,488	9,015	735,222	1,006,250	982,010
3113 Internal Affairs	1,080,794	3,707	477,849	599,238	684,799
3121 General Services	1,228,172	2,364	663,154	562,654	659,992
3122 Personnel	1,044,349	28,150	447,649	568,549	591,433
3123 Training	1,128,353	87,921	447,770	592,663	469,283
3124 Communications	2,433,204	8,837	1,008,568	1,415,798	1,179,560
3125 Fiscal	3,063,895	172,734	1,424,589	1,466,573	1,404,315
3126 Photo Lab	225,806	15,551	66,034	144,222	130,316
3128 Bonds	2,724,979	8,617	1,230,644	1,485,719	1,341,865
3129 Bailiff	11,046,094	2,226	5,699,146	5,344,722	4,697,980
3130 Warrants	5,248,559	13,449	2,383,045	2,852,065	2,991,785
3131 Fugitive Transportation	2,236,521	2,397	1,034,671	1,199,452	1,066,392
3132 Civil	503,641	11,537	230,678	261,425	256,075
3134 Criminal Investigation	3,448,758	32,875	1,721,627	1,694,256	1,687,912
3136 FLEET	269,306	20,218	122,486	126,602	146,508
3137 Freeway Management Program	13,950,715	587,044	5,625,339	7,738,332	6,339,859
3140 Detention Services	1,155,880	6,311	570,125	579,444	747,048
3141 North Tower	29,633,647	47,067	16,709,611	12,876,969	12,619,401
3142 West Tower	16,538,360	41,125	9,666,137	6,831,097	6,610,337
3147 Central Intake	14,679,585	58,759	7,219,652	7,401,175	7,501,288
3148 South Tower	23,797,818	26,395	12,651,369	11,120,053	10,208,072
3150 Classification and Release	24,330,746	42,746	12,522,279	11,765,721	11,193,753
3152 Central Kitchen	8,815,795	278,498	4,880,404	3,656,892	4,346,412
3153 Central Laundry	1,834,240	-	870,455	963,785	1,077,239
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	7,872	6,908,180	4,877,697	5,907,796
Subtotal Sheriff	183,963,452	1,515,414	95,316,683	87,131,355	84,841,826
Constable					
3210 Constable Precinct #1	2,562,661	17,334	1,264,164	1,281,163	1,348,878
3220 Constable Precinct #2	1,860,391	(6,654)	886,026	981,019	1,033,771
3230 Constable Precinct #3	2,058,596	5,227	922,208	1,131,161	1,131,683
3240 Constable Precinct #4	2,441,324	3,551	1,108,959	1,328,815	1,480,749
3250 Constable Precinct #5	1,994,183	22,691	917,006	1,054,486	1,104,717
Subtotal Constable	10,917,155	42,148	5,098,362	5,776,644	6,099,797
Institute of Forensic Sciences					
3311 Crime Lab	10,007,926	823,263	3,943,346	5,241,317	4,172,607
3312 Medical Examiner	8,810,312	697,311	3,960,803	4,152,199	3,933,930
3313 Breath Alcohol Program	328,051	-	127,019	201,032	155,074
Subtotal Institute of Forensic Sciences	19,146,289	1,520,574	8,031,168	9,594,547	8,261,610

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF March 2021	ACTUAL YTD March 2021	FUNDS AVAILABLE March 2021	FUNDS AVAILABLE March 2020
3320 Community Supervision	2,106,100	676,803	611,018	818,279	837,664
3330 Public Service Program	1,432,431	38,751	629,584	764,096	752,316
3343 Unincorporated Area Services	574,672	95,503	124,635	354,534	248,233
Subtotal Law Enforcement	2,18,140,100	3,889,195	109,811,449	104,439,455	101,041,446
Justice Administration					
3340 Building Security	4,878,423	199,158	1,892,557	2,786,708	2,682,657
3341 Emergency Management	593,651	8,408	266,937	318,306	291,558
3342 Fire Marshal	1,547,107	599,738	472,140	475,230	376,164
4011 District Attorney	58,486,129	361,266	27,048,806	31,076,057	27,645,157
4013 Drug Court Program	328,755	733	209,299	118,723	219,307
4014 Jail Diversion	907,491	1,834	434,597	471,059	328,632
4015 Divert Court Department	586,141	152,053	108,472	325,616	413,120
4016 S.T.A.C. Court	71,029	-	-	71,029	-
4020 District Clerk	16,658,092	34,614	6,316,988	10,306,490	9,608,378
4031 County Clerk	12,112,277	43,383	5,314,051	6,754,843	6,648,588
4032 County Clerk-Collections	1,247,771	16,628	530,565	700,579	630,912
4033 Truancy Courts Clerks	586,175	-	308,401	277,774	331,654
4040 Public Defender	18,008,375	50,519	8,004,580	9,953,276	8,453,635
4051 District Court Administration	232,013	1,588	105,194	125,232	116,122
4056 Domestic Relations Office Administration	3,297,718	24,825	1,447,357	1,825,535	1,690,488
4060 Jury Service	2,458,693	211,859	370,942	1,875,892	1,310,544
4065 Grand Jury Service	226,000	-	(49,170)	275,170	132,990
4071 5th Court of Appeals	151,410	-	68,229	83,181	83,072
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	8,157,032	136,569	106,499	7,913,964	7,660,579
4110 14th Civil District Court	321,839	604	142,937	178,298	166,699
4115 44th Civil District Court	315,253	814	133,640	180,798	167,898
4120 68th Civil District Court	281,956	1,703	126,256	153,997	138,536
4125 95th Civil District Court	312,403	1,978	137,408	173,016	171,217
4130 101st Civil District Court	289,884	13,915	119,340	156,630	258,294
4135 116th Civil District Court	313,352	881	139,723	172,747	161,211
4140 134th Civil District Court	378,751	4,469	156,957	217,324	248,104
4145 160th Civil District Court	280,315	1,456	116,464	162,396	152,300
4150 162nd Civil District Court	306,289	981	132,902	172,406	163,825
4155 191st Civil District Court	326,682	1,153	133,938	191,591	185,399
4160 192nd Civil District Court	312,168	1,465	168,983	141,720	163,843
4165 193rd Civil District Court	293,626	6,312	128,391	158,923	183,210
4170 298th Civil District Court	318,129	622	140,731	176,776	167,961
4175 Civil District Masters	359,343	1,238	142,530	215,575	199,933
4180 Civil Tax Court	389,781	11,253	162,639	215,889	191,599
4210 254th Family Court	694,958	6,416	244,444	440,098	398,840
4215 255th Family Court	674,066	18,139	240,351	415,575	343,238
4220 256th Family Court	656,132	11,134	248,743	396,254	372,718
4225 301st Family Court	700,163	15,418	258,959	425,786	376,678
4230 302nd Family Court	658,072	6,900	253,045	398,127	364,606
4235 303rd Family Court	702,726	62,767	241,441	398,517	282,971
4240 330th Family Court	719,343	41,523	262,301	415,519	394,665
4250 IV-D Court	384,180	56,567	163,145	164,468	190,635
4310 304th Juvenile Court	2,484,939	87,579	947,969	1,449,392	1,102,721
4320 305th Juvenile Court	2,444,745	98,336	895,733	1,450,675	1,221,783
4401 Criminal District Court #1	793,796	15,525	326,055	452,216	356,113
4402 Criminal District Court #2	803,823	26,837	301,266	475,720	417,922
4403 Criminal District Court #3	812,874	114,805	266,564	431,505	425,667
4404 Criminal District Court #4	456,017	41,285	238,942	175,790	157,765
4405 Criminal District Court #5	759,662	38,908	375,939	344,815	296,293
4406 Criminal District Court #6	778,666	38,030	300,186	400,450	319,246
4407 Criminal District Court #7	766,769	71,059	291,967	403,743	262,930
4410 194th Criminal District Court	773,760	29,729	330,273	413,758	326,523
4415 195th Criminal District Court	800,260	39,480	312,418	448,363	331,764
4420 203rd Criminal District Court	790,122	45,381	271,862	472,879	378,654
4425 204th Criminal District Court	799,322	33,668	327,853	437,801	338,943
4430 265th Criminal District Court	690,014	20,553	293,894	375,567	271,368
4435 282nd Criminal District Court	696,917	54,954	289,614	352,348	309,421
4440 283rd Criminal District Court	746,473	10,026	320,916	415,532	369,259
4445 291st Criminal District Court	759,772	35,558	289,937	434,277	320,294
4450 292nd Criminal District Court	859,389	36,382	550,505	272,501	218,432
4455 363rd Criminal District Court	721,310	39,869	322,099	359,342	255,664
4460 Criminal District Magistrates	2,736,233	3,252	1,301,866	1,431,115	1,594,812
4461 Pretrial Release	5,418,186	411,794	2,805,736	2,200,657	2,388,438
4465 Staff Attorneys	692,167	2,370	321,045	368,752	368,391
4470 Criminal District Court Manager	441,194	64,249	219,141	157,803	88,197
4501 County Court at Law #1	508,675	2,553	229,889	276,232	270,667
4502 County Court at Law #2	477,495	772	205,446	271,277	253,075
4503 County Court at Law #3	475,452	1,116	245,630	228,705	280,983
4504 County Court at Law #4	543,083	1,459	245,672	295,952	274,895
4505 County Court at Law #5	530,950	456	231,177	299,317	257,304
4601 County Criminal Court #1	611,046	(199)	244,770	366,475	340,259
4602 County Criminal Court #2	839,949	2,468	271,543	565,939	382,210
4603 County Criminal Court #3	706,497	1,658	182,347	522,493	241,504
4604 County Criminal Court #4	681,613	3,427	291,160	387,026	326,653
4605 County Criminal Court #5	856,467	3,891	213,837	638,739	332,000
4606 County Criminal Court #6	657,029	11,299	260,660	385,070	310,022

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF March 2021	ACTUAL YTD March 2021	FUNDS AVAILABLE March 2021	FUNDS AVAILABLE March 2020
4607 County Criminal Court #7	661,431	5,555	253,279	402,597	350,916
4608 County Criminal Court #8	622,584	6,608	359,056	256,920	266,835
4609 County Criminal Court #9	789,912	4,605	272,602	512,705	433,109
4610 County Criminal Court #10	673,315	16,818	243,585	412,912	351,616
4611 County Criminal Court #11	666,771	14,008	260,609	392,154	326,660
4615 County Criminal Court of Appeals	615,813	1,204	152,960	461,649	244,137
4616 County Criminal Court of Appeals #2	617,746	28,505	266,311	322,930	285,492
4617 County Criminal Court - Magistrate	486	200	155	131	798
4620 County Criminal Court Manager	350,490	1,467	115,127	233,896	236,968
4701 Probate Court #1	922,665	5,920	377,857	538,888	445,255
4702 Probate Court #2	958,113	5,400	413,982	538,730	459,787
4703 Probate Court #3	1,298,926	8,814	488,415	801,697	758,006
4704 Investigators/Court Visitor Program	1,221,059	25,123	625,292	570,643	586,438
4705 Probate Associates	734,112	200	352,791	381,120	367,251
4811 J.P- 1-1	1,075,304	12,295	447,149	615,860	558,278
4812 J.P- 1-2	761,153	6,284	308,681	446,188	435,005
4821 J.P- 2-1	766,797	6,805	335,438	424,554	386,884
4822 J.P- 2-2	753,107	3,680	335,813	413,614	446,047
4831 J.P- 3-1	897,202	3,728	388,278	507,196	464,559
4832 J.P- 3-2	805,629	(371)	339,512	466,488	450,609
4841 J.P- 4-1	775,599	47,932	348,892	378,775	386,077
4842 J.P- 4-2	665,046	23,447	292,863	348,736	304,611
4851 J.P- 5-1	751,545	4,653	336,555	410,337	401,164
4852 J.P- 5-2	792,832	6,134	285,103	501,594	437,620
Subtotal Justice Administration	192,738,381	3,738,425	79,186,789	109,813,167	98,996,106
Health and Social Services					
1110 Employee Health Clinic	549,061	13,626	215,059	320,376	305,938
2070 Welfare Assistance	3,061,971	29,599	1,237,614	1,794,758	1,705,603
5110 Juvenile Administration	26,947,158	2,665,381	9,073,320	15,208,458	12,299,871
5114 Juvenile-Detention Center	18,815,531	85,957	7,563,034	11,166,539	10,325,783
5115 Juvenile-Emergency Shelter	2,818,206	4,666	1,184,767	1,628,773	1,542,640
5116 Juvenile-Letot Center	3,667,312	15,210	1,676,346	1,975,757	1,983,899
5117 Juvenile-Youth Village	4,653,055	13,712	1,910,300	2,729,043	2,452,148
5118 Juvenile-Medlock Center	5,376,501	6,266	2,230,818	3,139,417	2,963,791
5119 Juvenile-Letot Residential Treatment Center	2,577,129	15,193	1,049,250	1,512,687	1,538,891
5210 Health Administration	1,383,674	60,799	573,285	749,590	1,044,500
5211 Environmental Health	1,943,393	475,052	501,841	966,501	857,424
5212 Public Health Lab	3,858,615	666,265	1,252,521	1,939,829	2,347,886
5213 Preventive Health	3,996,483	207,265	1,190,769	2,598,449	2,504,079
5214 Communicable Disease Control	892,884	80,643	354,346	457,895	492,950
5215 STD Clinic	2,735,033	157,988	845,787	1,731,258	1,472,690
5216 TB Clinic	2,700,980	74,080	1,021,924	1,604,976	1,537,954
5218 HHS - Finance Admin	1,230,708	86,004	452,365	692,339	575,320
5310 Budget Office Community Contracts	12,689,277	2,013,283	4,663,514	6,012,480	7,332,295
5330 CPS Program	4,533,608	2,674,076	878,327	981,205	2,663,230
Subtotal Health and Social Services	104,430,581	9,345,065	37,875,187	57,210,329	55,946,892
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	15,885	116,890	154,890	138,746
9910 Countywide Appropriations	13,505,452	1,763,671	4,837,903	6,903,878	6,343,328
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	8,103,409	-	-	8,103,409	9,190,935
Subtotal Other Operating	28,253,433	1,779,555	11,311,701	15,162,177	15,673,008
9950 Emergency Reserves	62,991,099 (a)	22,622	-	62,968,477	56,153,096
Grand Total	\$ 691,781,024	\$ 29,031,757	\$ 269,090,141	\$ 393,659,126	\$ 364,369,518
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	(1,469,556)
Encumbrance incorrectly posted to reserves - to be corrected next month	(22,622)
	\$ 62,968,477

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 SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES March 2021	ACTUAL MONTH OF March 2021	YTD ACTUAL + ENCUMBRANCES March 2021	BALANCE OF BUDGET March 2021	YTD ACTUAL + ENCUMBRANCES March 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,252,612	\$ 7,318,851	\$ 21,358,179	\$ 35,647,652	\$ 16,196,774
120 General Fund	691,781,024	29,031,757	52,719,198	298,121,898	393,659,126	309,305,301
126 Permanent Improvement Fund	12,810,860	1,269,215	216,037	2,194,499	10,616,361	2,224,814
162 Alternate Dispute Resolution	5,936,973	69,927	38,934	270,825	5,666,148	276,760
168 Dallas County Historical Commission	5,500	-	-	-	5,500	3,500
195 Major Technology Fund	74,156,145	9,868,646	4,501,375	30,626,760	43,529,385	29,338,944
196 Major Projects	333,551,830	1,218,491	8,691,851	59,628,130	273,923,700	193,223,582
205 Interest & Debt Retirement Fund	33,155,596	-	-	3,085,175	30,070,421	9,476,425
466 Grants	288,915,167	28,674,772	21,263,542	155,340,529	133,574,638	45,507,362
467 HUD Section 8	52,140,661	297,816	4,119,101	23,399,468	28,741,193	21,593,072
468 Charter School Grants	7,608,519	58,196	640,577	3,845,935	3,762,584	4,056,598
470 Law Library Fund	1,336,150	133,920	84,123	587,354	748,796	713,417
471 Appellate Judicial System	891,130	-	12,360	71,889	819,241	88,757
Total	<u>\$ 1,559,295,386</u>	<u>\$ 71,875,351</u>	<u>\$ 99,605,948</u>	<u>\$ 598,530,641</u>	<u>\$ 960,764,745</u>	<u>\$ 632,005,306</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 SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF March 2021	TOTAL YTD REVENUE March 2021	BALANCE OF BUDGET March 2021	TOTAL YTD REVENUE March 2020
105 Road and Bridge	\$ 30,526,905	\$ 3,096,319	\$ 21,465,293	\$ (9,061,612)	\$ 20,474,373
120 General Fund	606,405,197	24,608,703	531,465,952	(74,939,245)	492,685,387
126 Permanent Improvement	4,693,800	82,975	4,791,990	98,190	4,505,349
162 Alternate Dispute	874,401	83,146	388,739	(485,662)	476,411
168 Historical Commission	-	-	2,461	2,461	12
195 Major Technology	50,101,225	881,646	51,566,520	1,465,295	48,129,657
196 Major Projects	120,203,781	8,002,094	119,428,495	(775,286)	109,542,320
205 Debt Service	22,260,388	3,087,003	21,776,599	(483,789)	24,552,995
466 Projected Federal Grants	108,990,939	111,817,076	183,631,746	74,640,807	40,281,274
467 HUD Section 8	45,554,651	3,961,106	22,530,250	(23,024,401)	20,673,688
468 Charter School Grants	8,450,286	133,901	2,895,533	(5,554,753)	3,944,915
470 Law Library	1,011,304	88,660	441,728	(569,576)	516,321
471 Appellate Judicial	301,922	19,439	207,950	(93,972)	143,913
TOTAL	<u>\$ 999,374,799</u>	<u>\$ 155,862,067</u>	<u>\$ 960,593,257</u>	<u>\$ (38,781,542)</u>	<u>\$ 765,926,615</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 SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF March 2021	TOTAL YTD REVENUE March 2021	BALANCE OF BUDGET March 2021	TOTAL YTD REVENUE March 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	7,702,287	\$ 450,192,086	\$ 11,727,834	\$ 425,682,474
Licenses, Permits and Registrations	18,800,000	87,704	251,322	(18,548,678)	444,990
Fines and Forfeitures	356,000	(411,988)	45,730	(310,270)	215,846
Use of Money and Property	5,322,311	289,088	1,685,310	(3,637,002)	3,480,492
Charges for Current Services - General Government	41,806,000	3,016,638	22,506,365	(19,299,635)	19,294,338
Charges for Current Services - Public Safety	9,001,000	586,718	2,828,089	(6,172,911)	6,664,875
Charges for Current Services - Judiciary	20,472,330	2,210,030	10,047,014	(10,425,316)	10,472,992
Reimbursements for Current Services - General Government	686,000	40,637	353,448	(332,552)	372,439
Reimbursements for Current Services - Public Safety	18,642,117	2,090,777	10,165,282	(8,476,835)	9,151,731
Reimbursements for Current Services - Judicial	6,364,018	458,828	1,466,242	(4,897,776)	2,567,673
Reimbursements for Current Services - Health	7,768,929	1,411,808	2,954,814	(4,814,115)	4,523,942
Intergovernmental - General Government	1,533,000	113,070	509,455	(1,023,545)	1,375,342
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	556,782	892,714	(727,286)	992,011
Intergovernmental - Health and Welfare	467,000	11,400	100,057	(366,943)	158,494
Miscellaneous	834,400	87,448	511,730	(322,670)	2,038,269
Interfund Transfers	33,008,840	6,357,477	26,297,293	(6,711,547)	4,649,482
TOTAL	<u>\$ 606,405,197</u>	<u>\$ 24,608,703</u>	<u>\$ 531,465,952</u>	<u>\$ (74,939,245)</u>	<u>\$ 492,685,387</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 MARCH 31, 2021 AND 2020**

ASSETS	March 31, 2021	March 31, 2020
Cash and Investments	\$ 87,839,955	\$ 157,881,399
Inventories, Stock Room	54,240	54,240
Net Receivables - Other	1,478,000 (a)	1,254,000 (a)
Subtotal Net Receivables	1,478,000	1,254,000
Due from Other Governmental Units	17,957,347	47,763
Total Receivables	19,435,347	1,301,763
Prepayments and other assets	430,877	-
TOTAL ASSETS	\$ 107,760,419	\$ 159,237,402
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	4,441,390 (b)	218,694 (b)
Due to Other Governmental Units	2,956,446	414,501
TOTAL LIABILITIES	7,397,836	633,195
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	485,117	54,240
Projects	16,605,037	7,607,646
Projects - Encumbrances	10,724,263	82,872,488
Other - Encumbrances	6,831,055	9,032,476
UNRESERVED		
General Fund	-	-
Other Funds	65,717,111	59,037,357
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 107,760,419	\$ 159,237,402

(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, 2020 or September 30, 2019.

(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 MARCH 31, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE March 2021	ACTUAL MONTH OF March 2021	ENDING BALANCE March 2021	ENDING BALANCE March 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 141,816	\$ (16,854)	\$ 124,962	\$ 16,104
00170 Return Check Collection	(51,727)	(12,087)	(63,814)	(48,776)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	495,139
00210 DS Arbitrage Rebate	168	-	168	168
	<u>163,512</u>	<u>(28,941)</u>	<u>134,571</u>	<u>462,635</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,181,791	20,390	2,202,181	2,056,526
00201 Technology Fund	1,486,638	(1,285,250)	201,389	1,393,893
00202 Local Government Fund	16,636,849	(109,820)	16,527,030	15,044,178
00203 Local Official Fund	8,881,108	212,143	9,093,252	8,523,911
00204 Record Management Fund	34,435,035	(7,403,285)	27,031,750	28,321,933
00500 Payroll	3,779	(2,915)	863	(17,639)
00538 DA - Check Processing	228,944	(366)	228,578	223,080
00547 DA - State Forfeitures/Other	181,538	6	181,544	181,083
00704 Unallocated Tax	795,752	(888,871)	(93,119)	11,022,544
	<u>64,831,435</u>	<u>(9,457,968)</u>	<u>55,373,467</u>	<u>66,749,509</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	28,172,130	(3,441)	28,168,689	85,832,172
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>29,055,414</u>	<u>(3,441)</u>	<u>29,051,973</u>	<u>86,715,456</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	-
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	2,859,244	-	2,859,244	3,533,100
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>3,279,944</u>	<u>-</u>	<u>3,279,944</u>	<u>3,953,800</u>
Total Governmental Funds Cash and Investments	<u>\$ 97,330,305</u>	<u>\$ (9,490,350)</u>	<u>\$ 87,839,955</u>	<u>\$ 157,881,399</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 SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES March 2021	ACTUAL MONTH OF March 2021	YTD ACTUAL + ENCUMBRANCES March 2021	YTD ACTUAL + ENCUMBRANCES March 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 16,854	\$ (108,154)	\$ 79,915
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>16,854</u>	<u>(108,154)</u>	<u>79,915</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	144,399	11,781	205,744	412,779
00201 Technology Fund	-	1,300,107	1,300,578	21,934
00202 Local Government Fund	2,772,403	467,397	4,761,558	5,632,585
00203 Local Official Fund	1,157,567	377,463	3,560,154	4,135,323
00204 Record Management Fund	2,756,686	5,119,553	12,365,502	6,269,975
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	970	5,855	9,679
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>6,831,055</u>	<u>7,277,271</u>	<u>22,199,391</u>	<u>16,482,275</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	10,649,193	4,736,987	35,278,319	100,135,386
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>10,717,880</u>	<u>4,736,987</u>	<u>35,347,007</u>	<u>100,204,073</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 road funds	<u>10,724,263</u>	<u>4,736,987</u>	<u>35,583,905</u>	<u>101,201,973</u>
Subtotal capital project funds				
Total	<u>\$ 17,555,318</u>	<u>\$ 12,031,112</u>	<u>\$ 57,675,142</u>	<u>\$ 117,764,163</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 SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF March 2021	TOTAL YTD REVENUE March 2021	TOTAL YTD REVENUE March 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(11,987)	(7,467)	15,257
00190 CMAQ-Congestion, Mitigation & Air	-	-	(430)
00210 DS Arbitrage Rebate	-	-	-
	<u>(11,987)</u>	<u>(7,467)</u>	<u>14,827</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	31,619	311,747	344,279
00201 Technology Fund	14,963	62,149	81,758
00202 Local Government Fund	176,268	1,363,321	1,745,405
00203 Local Official Fund	634,802	2,606,431	3,010,670
00204 Record Management Fund	928,956	4,770,315	4,219,635
00500 Payroll	-	-	-
00538 DA - Check Processing	604	13,634	16,045
00547 DA - State Forfeitures/Other	6	71	1,475
	<u>1,787,219</u>	<u>9,127,668</u>	<u>9,419,266</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>\$ 1,775,232</u>	<u>\$ 9,120,201</u>	<u>\$ 9,434,093</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 MARCH 31, 2021**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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 MARCH 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE March 2021	ACTUAL MONTH OF March 2021	ENDING BALANCE March 2021	ENDING BALANCE March 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 8,250,301	\$ 5,222,994	\$ 13,473,295	\$ 10,803,092
00130 Election Fund-Special	43,390	240	43,630	41,681
00166 State Report Interest Fund	1,518,470	1,197,521	2,715,991	3,338,156
00501 County Clerk-Special	16,224,141	92,283	16,316,424	16,350,385
00502 County Clerk-Trust	23,466,012	426,065	23,892,077	21,529,040
00503 District Clerk-Special	5,139,885	(226,163)	4,913,722	8,631,136
00504 District Clerk-Trust	35,662,360	100,488	35,762,848	25,840,358
00505 Sheriff-Special	422,625	(61,668)	360,957	296,731
00506 County Clerk Special Trust Fund	31,791,708	2,573,287	34,364,996	24,568,447
00532 Escrow Fund	10,551,861	1,244,769	11,796,630	16,931,278
00537 Youth Village Special Fund	524	0	524	523
00542 DA - Police Agencies	38,935	1	38,936	38,838
00543 Adult Probation-Restitution	3,560,295	211,927	3,772,222	3,751,807
00544 DA - Attorney General	28,226	1	28,227	28,155
00545 DA - Unadjudicated-Gambling	61,571	2	61,573	61,417
00546 DA - Forfeitures-Narcotics	87,763	3	87,766	28,184
00550 Justice of the Peace 1-1 Special	517,138	270	517,408	518,135
00551 Justice of the Peace 1-2 Special	108,478	899	109,377	116,681
00553 Justice of the Peace 3-3 Special	74,960	(1,390)	73,570	80,555
00554 Justice of the Peace 2-1 Special	397,212	2,342	399,555	397,842
00555 Justice of the Peace 2-2 Special	59,876	(32,452)	27,424	62,438
00556 Justice of the Peace 3-1 Special	18,387	1,350	19,737	15,535
00557 Justice of the Peace 3-2 Special	158,554	-	158,554	158,330
00559 Justice of the Peace 4-1 Special	43,522	190	43,712	59,409
00560 Justice of the Peace 4-2 Special	11,207	500	11,707	6,401
00561 Justice of the Peace 5-1 Special	18,294	(68)	18,226	12,687
00562 Justice of the Peace 5-2 Special	289,340	1,016	290,357	289,305
00570 Dallas County Housing Fin.	73,409	2	73,411	73,225
00571 Dallas County Housing Fin.	1,025,340	157	1,025,497	1,022,519
00580 Constable 1 Special Fund No. 580	44,831	28,844	73,675	42,921
00581 Constable 2 Special Fund No. 581	1,095	380	1,475	5,311
00582 Constable 3 Special Fund No. 582	6,741	16,263	23,004	6,167
00584 Constable 4 Special Fund No. 584	4,346	(1,357)	2,989	20,884
00586 Constable 5 Special Fund No. 586	18,423	918	19,341	34,524
00600 DCS - Administration	35,010,734	(21,297,300)	13,713,435	38,726,848
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	123,194
00807 District Attorney Check Collection	580,329	-	580,329	604,169
00808 Child Support Clearing	12,524	72	12,596	66,591
Total Fiduciary and Agency Cash and Investments	\$ 175,439,357	\$ (10,497,614)	\$ 164,941,743	\$ 174,682,962

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