



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

May 14, 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 April 30, 2021

Summary of Cash and Investments: Budgeted Funds as of April 30, 2021	A
General Fund: Funds Available Analysis for the seven months ended April 30, 2021	B
Appropriations: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2021	C
Revenue: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2021	D
Revenue: Budget/Actual: General Fund for the seven months ended April 30, 2021	E

Balance Sheet: Funds Not Budgeted as of April 30, 2021

Summary of Cash and Investments: Funds Not Budgeted as of April 30, 2021	F
Appropriations: Funds Not Budgeted for the seven months ended April 30, 2021	G
Revenue: Funds Not Budgeted for the seven months ended April 30, 2021	H

Summary of County Bonded Indebtedness as of April 30, 2021

Summary of Cash and Investments: Fiduciary and Agency Funds as of April 30, 2021

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
County Auditor

Darryl D. Thomas
DT/jh

cc: County Treasurer

DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF APRIL 30, 2021 AND 2020

ASSETS	April 30, 2021	April 30, 2020
Cash and Investments	\$ 868,561,846 (e)	\$ 995,776,225
Inventories, Stock Room	3,082,769	2,285,170
Net Receivables - County Taxes	13,542,677	13,924,131
Net Receivables - Other	7,968,000 (a)	12,448,000 (a)
Subtotal Net Receivables	21,510,677	26,372,131
Due from Other Governmental Units	10,098,286	9,325,167
Total Receivables	31,608,963	35,697,298
Prepayments and other assets	17,597,880	11,959,992
TOTAL ASSETS	\$ 920,851,459	\$ 1,045,718,685
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	39,981,327 (b)	23,592,184 (b)
Due to Other Governmental Units	111,333,121 (e)	300,727,506
TOTAL LIABILITIES	151,314,448	324,319,690
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	20,680,649	14,245,162
Projects	366,381,183	221,854,921
General Fund - Encumbrances	28,333,673	33,031,182
Projects - Encumbrances	16,440,082	159,080,007
Other - Encumbrances	32,699,329	15,633,012
UNRESERVED		
General Fund	265,225,351	204,496,717
Other Funds	39,776,744	73,057,994
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 920,851,459	\$ 1,045,718,685

(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 seven months ended April 30, 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 seven months ended April 30, 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 April 30, 2021, including accrued interest, \$56,511,926 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 APRIL 30, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE April 2021	ACTUAL MONTH OF April 2021	ENDING BALANCE April 2021	ENDING BALANCE April 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 337,962,483	\$ (39,249,824)	\$ 298,712,659	\$ 232,787,894
00196 Major Projects	384,179,250	1,090,294	385,269,545	386,795,958
00205 Interest & Debt Retirement Fund	23,966,343	387,680	24,354,023	23,135,234
00466 Projected Federal Grants	68,606,500	(9,580,951) (b)	59,025,549	252,381,054
	<u>814,714,577</u>	<u>(47,352,800)</u>	<u>767,361,776</u>	<u>895,100,140</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	33,752,256	(3,354,223)	30,398,034	34,924,423
00126 Permanent Improvement Fund	10,366,719	(218,358)	10,148,361	7,667,262
00162 Alternate Dispute Resolution	5,247,872	46,035	5,293,907	4,880,829
00168 Dallas County Historical Commission	2,868	0	2,868	407
00195 Major Technology Fund	50,579,982	(2,462,962)	48,117,020	45,971,180
00467 HUD Section 8	5,320,267	(54,840)	5,265,427	2,806,503
00468 Charter School Grants	964,369	(482,376)	481,993	2,932,931
00470 Law Library Fund	553,058	10,912	563,970	634,020
00471 Appellate Judicial System	923,229	5,262	928,491	858,532
	<u>107,710,619</u>	<u>(6,510,550)</u>	<u>101,200,069</u>	<u>100,676,086</u>
Total Governmental Funds Cash and Investments	<u>\$ 922,425,196</u>	<u>\$ (53,863,350)</u>	<u>\$ 868,561,846</u>	<u>\$ 995,776,225</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 April 30, 2021, including interest, \$ 56,511,926 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF April 2021	ACTUAL YTD April 2021	FUNDS AVAILABLE April 2021	FUNDS AVAILABLE April 2020
General Government					
1010 GG-County Judge	\$ 653,789	\$ 589	\$ 379,251	\$ 273,949	\$ 267,398
1011 Truancy Courts	697,627	11,104	414,074	272,449	281,748
1016 Planning and Development	258,062	-	120,947	137,115	-
1020 GG-Commissioners Court Administrator	1,723,629	51,640	1,017,112	654,877	798,986
1021 GG-Operation Services-Engineering	1,572,831	588,471	702,270	282,091	662,770
1022 GG-Operation Services- Facilities	22,761,539	4,214,145	9,775,163	8,722,231	6,636,025
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	265,219	449,248	1,753,451	90,787
1024 GG-Operations Services-Records Mgt	971,733	16,067	473,397	482,269	469,213
1027 GG-Operations-Auto Service Center	5,496,052	2,835,085	1,470,200	1,190,767	772,354
1035 GG- Tax Assessor/Collector	16,565,530	190,692	9,654,907	6,719,932	7,317,873
1040 Human Resource/Civil Service	7,070,950	898,120	1,951,110	4,221,720	4,217,611
1050 GG-County Treasurer	1,490,670	33,110	834,976	622,584	736,052
1060 Office of Budget and Evaluation	935,828	423	411,694	523,711	302,238
1070 GG-County Auditor	9,705,524	21,031	5,825,777	3,858,716	4,153,931
1080 GG-Purchasing	1,801,186	7,022	837,423	956,741	905,561
1082 Small Business Enterprise SBE	788,104	17,404	522,638	248,061	477,572
1210 Elections	9,330,366	1,142,669	3,935,530	4,252,167	2,346,450
Subtotal General Government	84,291,339	10,292,792	38,501,138	35,497,408	30,436,571
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	546,371	3,311	193,014	350,047	289,810
2060 Veterans Service	389,722	381	227,080	162,261	201,823
Subtotal Community Services	936,093	3,692	420,094	512,308	491,633
Law Enforcement					
3110 Executive	1,750,488	8,914	930,739	810,834	864,639
3113 Internal Affairs	1,080,794	3,287	607,488	470,019	614,188
3121 General Services	1,228,172	2,325	794,894	430,953	559,793
3122 Personnel	1,044,349	23,553	556,837	463,958	526,549
3123 Training	1,128,353	47,403	610,158	470,792	397,052
3124 Communications	2,433,204	8,288	1,294,330	1,130,586	993,015
3125 Fiscal	3,063,895	87,198	1,796,884	1,179,813	1,220,952
3126 Photo Lab	225,806	5,502	92,824	127,480	119,593
3128 Bonds	2,724,979	8,545	1,538,662	1,177,772	1,112,300
3129 Bailiff	11,046,094	1,818	7,234,807	3,809,468	3,758,646
3130 Warrants	5,251,359	13,201	2,981,715	2,256,443	2,572,243
3131 Fugitive Transportation	2,236,521	2,258	1,272,033	962,230	892,293
3132 Civil	503,641	10,031	282,132	211,478	153,537
3134 Criminal Investigation	3,448,758	33,773	2,170,134	1,244,850	1,406,504
3136 FLEET	269,306	19,290	153,405	96,611	128,190
3137 Freeway Management Program	13,950,715	585,469	7,010,631	6,354,614	5,363,604
3140 Detention Services	1,155,880	6,110	720,323	429,447	659,652
3141 North Tower	29,633,647	42,087	20,910,101	8,681,459	9,765,728
3142 West Tower	16,538,360	54,538	12,193,780	4,290,041	5,122,068
3147 Central Intake	14,679,585	68,565	9,043,067	5,567,954	6,349,462
3148 South Tower	23,797,818	32,792	15,771,144	7,993,882	8,167,506
3150 Classification and Release	24,330,746	37,569	15,672,803	8,620,373	9,292,877
3152 Central Kitchen	8,812,995	151,074	5,915,955	2,745,966	3,276,376
3153 Central Laundry	1,834,240	-	1,079,236	755,004	946,559
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	9,767	8,627,656	3,156,326	5,006,435
Subtotal Sheriff	183,963,452	1,263,357	119,261,741	63,438,354	69,270,155
3210 Constable Precinct #1	2,562,661	21,219	1,612,008	929,435	1,161,223
3220 Constable Precinct #2	1,860,391	(4,926)	1,106,895	758,423	895,270
3230 Constable Precinct #3	2,058,596	5,514	1,151,953	901,129	979,570
3240 Constable Precinct #4	2,441,324	3,551	1,397,967	1,039,807	1,221,766
3250 Constable Precinct #5	1,994,183	19,016	1,126,598	848,569	950,966
Subtotal Constable	10,917,155	44,373	6,395,421	4,477,361	5,208,825
3311 Crime Lab	10,664,676	947,238	4,890,040	4,827,398	3,729,856
3312 Medical Examiner	8,810,312	635,011	5,021,733	3,153,568	3,638,492
3313 Breath Alcohol Program	328,051	-	153,253	174,798	128,099
Subtotal Institute of Forensic Sciences	19,803,039	1,582,249	10,065,026	8,155,764	7,496,447

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF April 2021	ACTUAL YTD April 2021	FUNDS AVAILABLE April 2021	FUNDS AVAILABLE April 2020
3320 Community Supervision	2,106,100	496,174	820,916	789,010	681,647
3330 Public Service Program	1,432,431	52,700	803,029	576,702	645,432
3343 Unincorporated Area Services	574,672	91,971	151,267	331,434	215,098
Subtotal Law Enforcement	218,796,850	3,530,825	137,497,400	77,768,625	83,517,604
Justice Administration					
3340 Building Security	4,878,423	248,506	2,364,623	2,265,295	2,490,991
3341 Emergency Management	593,651	7,020	335,152	251,479	244,473
3342 Fire Marshal	1,547,107	589,339	628,515	329,254	276,016
4011 District Attorney	58,520,655	380,694	33,917,936	24,222,025	23,232,081
4013 Drug Court Program	351,255	490	257,067	93,698	199,991
4014 Jail Diversion	907,491	1,834	550,266	355,390	259,768
4015 Divert Court Department	586,141	131,988	141,068	133,085	388,853
4016 S.T.A.C. Court	71,029	-	9,044	61,985	-
4020 District Clerk	16,658,092	30,286	7,894,402	8,733,404	8,510,200
4031 County Clerk	12,112,277	35,934	6,682,227	5,394,116	5,757,900
4032 County Clerk-Collections	1,247,771	15,389	665,457	566,925	539,994
4033 Truancy Courts Clerks	586,175	-	386,987	199,188	274,634
4040 Public Defender	18,008,375	46,184	10,058,603	7,903,587	7,090,697
4051 District Court Administration	232,013	1,588	132,052	98,374	98,503
4056 Domestic Relations Office Administration	3,297,718	25,674	1,813,514	1,458,530	1,446,074
4060 Jury Service	2,458,693	211,260	434,470	1,812,962	1,208,070
4065 Grand Jury Service	226,000	-	59,180	166,820	119,750
4071 5th Court of Appeals	151,410	-	85,563	65,847	71,486
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	8,027,282	136,569	118,052	7,772,662	7,528,871
4110 14th Civil District Court	321,839	786	178,217	142,837	143,522
4115 44th Civil District Court	315,253	996	167,263	146,993	143,428
4120 68th Civil District Court	281,956	1,692	157,915	122,349	117,852
4125 95th Civil District Court	312,403	2,061	172,076	138,266	150,321
4130 101st Civil District Court	289,884	14,097	150,264	125,524	255,974
4135 116th Civil District Court	313,352	1,063	175,028	137,261	137,374
4140 134th Civil District Court	378,751	5,603	197,426	175,722	221,854
4145 160th Civil District Court	280,315	1,638	145,835	132,843	133,010
4150 162nd Civil District Court	306,289	1,163	168,921	136,205	141,860
4155 191st Civil District Court	326,682	1,335	167,703	167,644	162,690
4160 192nd Civil District Court	312,168	1,952	201,896	108,321	140,324
4165 193rd Civil District Court	293,626	6,494	159,892	127,241	162,507
4170 298th Civil District Court	318,129	804	176,044	141,281	144,764
4175 Civil District Masters	359,343	1,238	163,844	194,261	171,990
4180 Civil Tax Court	389,781	12,253	202,153	175,375	164,047
4210 254th Family Court	694,958	11,799	303,113	380,046	354,521
4215 255th Family Court	674,066	18,139	293,776	362,151	308,178
4220 256th Family Court	656,132	10,907	305,769	339,456	295,046
4225 301st Family Court	700,163	14,720	322,660	362,783	327,819
4230 302nd Family Court	658,072	7,750	306,189	344,133	330,238
4235 303rd Family Court	702,726	62,767	319,096	320,863	247,763
4240 330th Family Court	719,343	41,523	322,878	354,942	348,067
4250 IV-D Court	384,180	47,571	196,068	140,541	189,378
4310 304th Juvenile Court	2,484,939	87,579	1,106,344	1,291,016	993,809
4320 305th Juvenile Court	2,444,745	100,104	1,128,643	1,215,997	1,105,666
4401 Criminal District Court #1	793,796	15,079	426,195	352,522	280,489
4402 Criminal District Court #2	803,823	26,184	371,006	406,634	350,169
4403 Criminal District Court #3	812,874	114,670	326,345	371,859	366,111
4404 Criminal District Court #4	506,617	41,162	319,942	145,513	134,297
4405 Criminal District Court #5	759,662	38,908	464,256	256,498	210,243
4406 Criminal District Court #6	778,666	392,298	392,298	348,502	247,259
4407 Criminal District Court #7	766,769	71,059	375,099	320,611	147,256
4410 194th Criminal District Court	773,760	29,373	422,833	321,553	257,284
4415 195th Criminal District Court	800,260	38,946	363,398	397,917	258,361
4420 203rd Criminal District Court	790,122	45,198	336,281	408,643	321,477
4425 204th Criminal District Court	799,322	33,277	388,511	377,534	273,504
4430 265th Criminal District Court	690,014	20,553	350,799	318,662	210,968
4435 282nd Criminal District Court	696,917	54,923	389,722	252,272	273,730
4440 283rd Criminal District Court	746,473	9,836	386,459	350,178	304,658
4445 291st Criminal District Court	759,772	35,113	347,153	377,505	251,474
4450 292nd Criminal District Court	859,389	36,382	629,665	193,341	57,529
4455 363rd Criminal District Court	721,310	39,068	396,735	285,507	118,675
4460 Criminal District Magistrates	2,748,433	3,239	1,625,184	1,120,009	1,390,117
4461 Pretrial Release	5,418,186	224,307	3,511,908	1,681,972	2,421,517
4465 Staff Attorneys	692,167	2,370	400,987	288,810	314,185
4470 Criminal District Court Manager	449,694	64,179	283,628	101,887	62,618
4501 County Court at Law #1	508,675	2,477	291,931	214,267	232,118
4502 County Court at Law #2	477,495	592	258,343	218,560	217,748
4503 County Court at Law #3	475,452	1,298	320,274	153,879	241,152
4504 County Court at Law #4	543,083	893	308,720	233,470	233,683
4505 County Court at Law #5	530,950	638	290,145	240,167	216,694
4601 County Criminal Court #1	611,046	(1,191)	311,505	300,732	297,732
4602 County Criminal Court #2	839,949	2,212	339,763	497,975	333,154
4603 County Criminal Court #3	706,497	1,626	225,864	479,007	213,529
4604 County Criminal Court #4	681,613	3,427	360,282	317,904	284,388
4605 County Criminal Court #5	856,467	3,713	261,825	590,929	297,559
4606 County Criminal Court #6	657,029	11,299	328,865	316,865	261,149

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021	ENCUMBRANCES AS OF April 2021	ACTUAL YTD April 2021	FUNDS AVAILABLE April 2021	FUNDS AVAILABLE April 2020
	(a)				
4607 County Criminal Court #7	661,431	5,555	318,356	337,520	305,697
4608 County Criminal Court #8	622,584	5,468	451,561	165,555	212,755
4609 County Criminal Court #9	789,912	4,605	338,554	446,753	386,997
4610 County Criminal Court #10	688,815	13,686	293,402	381,727	334,727
4611 County Criminal Court #11	666,771	13,930	329,655	323,186	282,888
4615 County Criminal Court of Appeals	619,413	1,204	193,709	424,500	217,702
4616 County Criminal Court of Appeals #2	617,746	28,125	328,293	261,328	246,970
4617 County Criminal Court - Magistrate	486	48	307	131	798
4620 County Criminal Court Manager	350,490	1,570	150,799	198,121	213,431
4701 Probate Court #1	922,665	5,187	473,505	443,973	384,110
4702 Probate Court #2	958,113	5,433	501,930	450,750	407,191
4703 Probate Court #3	1,298,926	8,019	611,264	679,643	674,387
4704 Investigators/Court Visitor Program	1,221,059	25,048	770,729	425,282	484,692
4705 Probate Associates	749,612	200	452,351	297,060	311,662
4811 J.P- 1-1	1,075,304	14,166	573,914	487,224	484,032
4812 J.P- 1-2	761,153	5,982	387,059	368,112	380,020
4821 J.P- 2-1	767,997	27,665	408,592	331,740	331,199
4822 J.P- 2-2	753,107	3,877	415,184	334,045	390,938
4831 J.P- 3-1	897,202	2,992	488,818	405,391	395,257
4832 J.P- 3-2	805,629	1,804	420,956	382,869	394,242
4841 J.P- 4-1	775,599	47,100	436,182	292,318	325,892
4842 J.P- 4-2	665,046	23,301	366,570	275,175	260,622
4851 J.P- 5-1	751,545	9,777	420,109	321,659	347,333
4852 J.P- 5-2	792,832	9,134	360,456	423,224	377,922
Subtotal Justice Administration	192,772,757	3,591,342	99,134,224	90,047,191	86,016,717
Health and Social Services					
1110 Employee Health Clinic	549,061	13,451	268,347	267,263	272,764
2070 Welfare Assistance	3,061,971	49,895	1,453,430	1,558,646	1,534,647
5110 Juvenile Administration	26,947,158	2,606,329	11,376,499	12,964,330	10,447,920
5114 Juvenile-Detention Center	18,815,531	84,284	9,422,373	9,308,874	9,051,173
5115 Juvenile-Emergency Shelter	2,818,206	4,619	1,492,306	1,321,280	1,350,574
5116 Juvenile-Letot Center	3,667,312	14,555	2,099,113	1,553,644	1,724,136
5117 Juvenile-Youth Village	4,653,055	22,226	2,376,479	2,254,351	2,130,329
5118 Juvenile-Medlock Center	5,376,501	9,061	2,781,495	2,585,944	2,573,079
5119 Juvenile-Letot Residential Treatment Center	2,577,129	13,162	1,324,142	1,239,825	1,360,942
5210 Health Administration	1,383,674	66,933	711,904	604,837	948,564
5211 Environmental Health	1,943,393	479,526	621,927	841,940	779,632
5212 Public Health Lab	3,858,615	686,699	1,557,741	1,614,175	1,825,461
5213 Preventive Health	3,996,483	220,566	1,372,262	2,403,655	2,358,004
5214 Communicable Disease Control	892,884	67,419	428,486	396,979	441,492
5215 STD Clinic	2,735,033	147,614	970,802	1,616,617	1,335,377
5216 TB Clinic	2,700,980	104,006	1,229,174	1,367,800	1,381,990
5218 HHS - Finance Admin	1,230,708	81,198	585,057	564,453	492,020
5310 Budget Office Community Contracts	12,689,277	1,880,771	4,796,025	6,012,480	7,331,299
5330 CPS Program	4,533,608	2,674,076	883,355	976,177	2,665,844
Subtotal Health and Social Services	104,430,581	9,226,393	45,750,917	49,453,270	50,005,247
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	17,009	148,084	122,572	117,683
9910 Countywide Appropriations	13,505,602	1,671,620	5,558,040	6,275,942	5,767,244
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	28,253,583	1,688,629	12,063,030	14,501,923	15,075,862
9950 Emergency Reserves	62,299,823 (a)	-	18,352	62,281,471	55,155,061
Grand Total	\$ 691,781,024	\$ 28,333,673	\$ 333,385,155	\$ 330,062,197	\$ 320,698,696
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	(2,160,832)
Encumbrance incorrectly posted to reserves - to be corrected next month	(18,352)
	\$ 62,281,471

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 SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES April 2021	ACTUAL MONTH OF April 2021	YTD ACTUAL + ENCUMBRANCES April 2021	BALANCE OF BUDGET April 2021	YTD ACTUAL + ENCUMBRANCES April 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,319,713	\$ 6,060,083	\$ 27,485,364	\$ 29,520,467	\$ 21,024,422
120 General Fund	691,781,024	28,333,673	64,295,013	361,718,828	330,062,197	352,976,123
126 Permanent Improvement Fund	12,810,860	1,045,737	368,795	2,339,815	10,471,045	2,535,195
162 Alternate Dispute Resolution	5,936,973	69,927	27,285	298,110	5,638,863	294,999
168 Dallas County Historical Commission	5,500	-	-	-	5,500	3,500
195 Major Technology Fund	74,156,145	17,512,134	3,559,021	41,829,270	32,326,875	34,463,091
196 Major Projects	333,551,830	(1,072,052)	8,919,799	66,257,385	267,294,445	198,504,046
205 Interest & Debt Retirement Fund	33,155,596	-	-	3,085,175	30,070,421	9,476,425
466 Grants	290,856,029	29,791,860	15,858,768	172,316,385	118,539,644	53,355,389
467 HUD Section 8	52,140,661	297,697	4,017,765	27,417,114	24,723,547	25,461,433
468 Charter School Grants	7,608,519	69,783	903,163	4,760,686	2,847,833	4,682,314
470 Law Library Fund	1,336,150	104,612	83,660	641,707	694,444	763,074
471 Appellate Judicial System	891,130	-	16,167	88,056	803,074	111,311
Total	<u>\$ 1,561,236,247</u>	<u>\$ 77,473,084</u>	<u>\$ 104,109,518</u>	<u>\$ 708,237,893</u>	<u>\$ 852,998,354</u>	<u>\$ 703,651,322</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 SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020**

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF April 2021	TOTAL YTD REVENUE April 2021	BALANCE OF BUDGET April 2021	TOTAL YTD REVENUE April 2020
105 Road and Bridge	\$ 30,526,905	\$ 2,832,394	\$ 24,297,687	\$ (6,229,218)	\$ 22,616,963
120 General Fund	606,405,197	24,723,778	556,189,730	(50,215,467)	506,107,623
126 Permanent Improvement	4,693,800	30,098	4,822,088	128,288	4,419,076
162 Alternate Dispute	874,401	73,320	462,059	(412,342)	521,487
168 Historical Commission	-	-	2,461	2,461	12
195 Major Technology	50,101,225	309,181	51,875,701	1,774,476	47,166,655
196 Major Projects	120,203,781	5,769,364	125,197,859	4,994,078	107,930,666
205 Debt Service	22,260,388	387,680	22,164,279	(96,109)	24,083,930
466 Projected Federal Grants	108,990,939	7,613,874	191,245,619	82,254,680	286,484,587
467 HUD Section 8	45,554,651	4,001,681	26,531,931	(19,022,720)	24,342,033
468 Charter School Grants	8,450,286	440,478	3,336,011	(5,114,275)	4,641,078
470 Law Library	1,011,304	85,035	526,763	(484,541)	566,974
471 Appellate Judicial	301,922	18,377	226,326	(75,596)	157,037
TOTAL	<u>\$ 999,374,799</u>	<u>\$ 46,285,258</u>	<u>\$ 1,006,878,514</u>	<u>\$ 7,503,715</u>	<u>\$ 1,029,038,122</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 SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF April 2021	TOTAL YTD REVENUE April 2021	BALANCE OF BUDGET April 2021	TOTAL YTD REVENUE April 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	(8,698,265)	\$ 441,493,822	\$ 3,029,570	\$ 416,493,251
Licenses, Permits and Registrations	18,800,000	21,953,295	22,204,617	3,404,617	479,308
Fines and Forfeitures	356,000	415,592	461,323	105,323	375,539
Use of Money and Property	5,322,311	364,437	2,049,747	(3,272,564)	4,069,922
Charges for Current Services - General Government	41,806,000	1,981,653	24,488,018	(17,317,982)	32,499,851
Charges for Current Services - Public Safety	9,001,000	611,625	3,439,714	(5,561,286)	7,085,777
Charges for Current Services - Judiciary	20,472,330	2,130,182	12,177,197	(8,295,133)	11,580,943
Reimbursements for Current Services - General Government	686,000	46,497	399,945	(286,055)	388,906
Reimbursements for Current Services - Public Safety	18,642,117	1,960,781	12,126,063	(6,516,054)	10,419,541
Reimbursements for Current Services - Judicial	6,364,018	102,190	1,568,432	(4,795,586)	3,979,038
Reimbursements for Current Services - Health	7,768,929	1,763,630	4,718,444	(3,050,485)	4,590,194
Intergovernmental - General Government	1,533,000	144,634	654,089	(878,911)	1,466,324
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	196,290	1,089,004	(530,996)	1,094,936
Intergovernmental - Health and Welfare	467,000	72,657	172,714	(294,286)	299,214
Miscellaneous	834,400	241,221	752,952	(81,448)	2,296,074
Interfund Transfers	33,008,840	1,437,357	27,734,650	(5,274,190)	8,388,806
TOTAL	<u>\$ 606,405,197</u>	<u>\$ 24,723,778</u>	<u>\$ 556,189,730</u>	<u>\$ (50,215,467)</u>	<u>\$ 506,107,623</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 APRIL 30, 2021 AND 2020

ASSETS	April 30, 2021	April 30, 2020
Cash and Investments	\$ 83,890,562	\$ 146,326,624
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	47,476	47,763
Total Receivables	1,525,476	1,301,763
Prepayments and other assets	430,877	-
TOTAL ASSETS	\$ 85,901,155	\$ 147,682,627
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	5,472,273 (b)	477,949 (b)
Due to Other Governmental Units	107,879	414,501
TOTAL LIABILITIES	5,580,152	892,450
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	485,117	54,240
Projects	16,605,037	7,324,924
Projects - Encumbrances	6,377,596	78,999,080
Other - Encumbrances	6,460,849	8,612,687
UNRESERVED		
General Fund	-	-
Other Funds	50,392,404	51,799,246
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 85,901,155	\$ 147,682,627

(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 APRIL 30, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE April 2021	ACTUAL MONTH OF April 2021	ENDING BALANCE April 2021	ENDING BALANCE April 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 124,962	\$ (27,120)	\$ 97,842	\$ 79,216
00170	(63,814)	10,664	(53,150)	(47,973)
00190	73,255	-	73,255	495,139
00210	168	-	168	168
	<u>134,571</u>	<u>(16,456)</u>	<u>118,115</u>	<u>526,550</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,202,181	(113,131)	2,089,050	2,069,357
00201	201,389	14,675	216,064	1,400,603
00202	16,527,030	(1,076,056)	15,450,973	14,935,010
00203	9,093,252	(60,642)	9,032,610	8,910,034
00204	27,031,750	537,108	27,568,858	28,828,888
00500	863	2,441	3,305	(17,997)
00538	228,578	2,110	230,687	224,341
00547	181,544	3	181,547	181,239
00704	(93,119)	1,588,466	1,495,347	2,747,181
	<u>55,373,467</u>	<u>894,974</u>	<u>56,268,441</u>	<u>59,278,656</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00433	-	-	-	-
00440	-	-	-	-
00441	28,168,689	(4,827,911)	23,340,778	81,684,335
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>29,051,973</u>	<u>(4,827,911)</u>	<u>24,224,062</u>	<u>82,567,618</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>\$ 87,839,955</u>	<u>\$ (3,949,393)</u>	<u>\$ 83,890,562</u>	<u>\$ 146,326,624</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 SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES April 2021	ACTUAL MONTH OF April 2021	YTD ACTUAL + ENCUMBRANCES April 2021	YTD ACTUAL + ENCUMBRANCES April 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 27,120	\$ (81,034)	\$ (4,812)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>27,120</u>	<u>(81,034)</u>	<u>(4,812)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	133,673	140,458	335,475	429,418
00201 Technology Fund	-	107	1,300,684	21,934
00202 Local Government Fund	2,771,091	920,021	5,680,267	5,731,085
00203 Local Official Fund	1,113,117	463,624	3,979,328	4,413,327
00204 Record Management Fund	2,442,968	573,142	12,624,927	6,310,019
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	573	6,428	10,324
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>6,460,849</u>	<u>2,097,925</u>	<u>23,927,110</u>	<u>16,916,106</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	6,302,526	4,346,666	35,278,319	100,418,107
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>6,371,213</u>	<u>4,346,666</u>	<u>35,347,007</u>	<u>100,486,795</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>6,377,596</u>	<u>4,346,666</u>	<u>35,583,905</u>	<u>101,484,694</u>
Subtotal capital project funds	<u>6,377,596</u>	<u>4,346,666</u>	<u>35,583,905</u>	<u>101,484,694</u>
Total	<u>\$ 12,838,446</u>	<u>\$ 6,471,711</u>	<u>\$ 59,429,981</u>	<u>\$ 118,395,988</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 SEVEN MONTHS ENDED APRIL 30, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF April 2021	TOTAL YTD REVENUE April 2021	TOTAL YTD REVENUE April 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125	\$ -	\$ -	\$ -
00170	10,664	3,197	16,060
00190	-	-	(430)
00210	-	-	-
	<u>10,664</u>	<u>3,197</u>	<u>15,631</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200	28,929	340,676	362,199
00201	14,675	76,824	88,468
00202	147,809	1,511,131	1,808,633
00203	334,823	2,941,254	3,739,484
00204	951,849	5,722,163	4,785,205
00500	-	-	-
00538	2,683	16,317	17,951
00547	3	74	1,630
	<u>1,480,771</u>	<u>10,608,439</u>	<u>10,803,570</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415	-	-	-
00433	-	-	-
00440	-	-	-
00441	-	-	-
00482	-	-	-
00493	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
00414	-	-	-
00418	-	-	-
00424	-	-	-
00427	-	-	-
00481	-	-	-
00490	-	-	-
00492	-	-	-
00494	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,491,435</u>	<u>\$ 10,611,637</u>	<u>\$ 10,819,201</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 APRIL 30, 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 APRIL 30, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE April 2021	ACTUAL MONTH OF April 2021	ENDING BALANCE April 2021	ENDING BALANCE April 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 13,473,295	\$ (2,347,871)	\$ 11,125,424	\$ 8,741,543
00130 Election Fund-Special	43,630	6,225	49,855	40,442
00166 State Report Interest Fund	2,715,991	(1,642,336)	1,073,655	501,940
00501 County Clerk-Special	16,316,424	(145,473)	16,170,951	17,057,037
00502 County Clerk-Trust	23,892,077	339,035	24,231,112	21,616,451
00503 District Clerk-Special	4,913,722	(38,026)	4,875,697	7,425,636
00504 District Clerk-Trust	35,762,848	970,499	36,733,347	26,455,203
00505 Sheriff-Special	360,957	(115,449)	245,508	209,135
00506 County Clerk Special Trust Fund	34,364,996	11,328	34,376,323	25,952,784
00532 Escrow Fund	11,796,630	(736,317)	11,060,313	16,664,511
00537 Youth Village Special Fund	524	0	524	523
00542 DA - Police Agencies	38,936	1	38,937	38,871
00543 Adult Probation-Restitution	3,772,222	207,622	3,979,845	3,701,253
00544 DA - Attorney General	28,227	0	28,227	28,180
00545 DA - Unadjudicated-Gambling	61,573	1	61,574	61,469
00546 DA - Forfeitures-Narcotics	87,766	64,357	152,123	28,209
00550 Justice of the Peace 1-1 Special	517,408	429	517,837	518,145
00551 Justice of the Peace 1-2 Special	109,377	4,181	113,558	119,291
00553 Justice of the Peace 3-3 Special	73,570	1,705	75,275	71,375
00554 Justice of the Peace 2-1 Special	399,555	1,521	401,075	397,842
00555 Justice of the Peace 2-2 Special	27,424	(757)	26,667	64,009
00556 Justice of the Peace 3-1 Special	19,737	(712)	19,025	16,000
00557 Justice of the Peace 3-2 Special	158,554	19	158,573	158,330
00559 Justice of the Peace 4-1 Special	43,712	4,223	47,935	59,409
00560 Justice of the Peace 4-2 Special	11,707	5,929	17,636	6,401
00561 Justice of the Peace 5-1 Special	18,226	660	18,886	12,577
00562 Justice of the Peace 5-2 Special	290,357	(1,161)	289,196	289,337
00570 Dallas County Housing Fin.	73,411	1	73,412	73,288
00571 Dallas County Housing Fin.	1,025,497	16	1,025,512	1,023,396
00580 Constable 1 Special Fund No. 580	73,675	(1,531)	72,144	42,921
00581 Constable 2 Special Fund No. 581	1,475	380	1,855	5,311
00582 Constable 3 Special Fund No. 582	23,004	(16,328)	6,676	10,456
00584 Constable 4 Special Fund No. 584	2,989	2,147	5,136	20,884
00586 Constable 5 Special Fund No. 586	19,341	(8,020)	11,321	31,538
00600 DCS - Administration	13,713,435	503,907	14,217,341	14,519,068
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	117,602
00807 District Attorney Check Collection	580,329	-	580,329	604,169
00808 Child Support Clearing	12,596	-	12,596	14,144
Total Fiduciary and Agency Cash and Investments	\$ 164,941,743	\$ (2,929,795)	\$ 162,011,949	\$ 146,698,741

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