



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

June 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 May 31, 2021***

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

### ***Balance Sheet: Funds Not Budgeted as of May 31, 2021***

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

### ***Summary of County Bonded Indebtedness as of May 31, 2021***

### ***Summary of Cash and Investments: Fiduciary and Agency Funds as of May 31, 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*  
Darryl D. Thomas  
County Auditor

DT/jh  
cc: County Treasurer

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

ASSETS	May 31 2021	May 31, 2020
Cash and Investments	\$ 833,884,059 (e)	\$ 956,010,877
Inventories, Stock Room	3,149,003	2,386,165
Net Receivables - County Taxes	11,591,019	11,362,897
Net Receivables - Other	7,968,000 (a)	12,448,000 (a)
Subtotal Net Receivables	19,559,019	23,810,897
Due from Other Governmental Units	9,011,207	8,619,978
Total Receivables	28,570,227	32,430,875
Prepayments and other assets	17,589,791	11,954,091
<b>TOTAL ASSETS</b>	<b>\$ 883,193,080</b>	<b>\$ 1,002,782,008</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	36,003,372 (b)	30,039,737 (b)
Due to Other Governmental Units	110,784,777 (e)	300,712,821 (e)
<b>TOTAL LIABILITIES</b>	146,788,148	330,752,558
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	20,738,794	14,340,256
Projects	338,957,606	185,180,245
General Fund - Encumbrances	26,681,143	29,978,980
Projects - Encumbrances	31,224,810	184,916,430
Other - Encumbrances	38,928,214	18,158,009
 <b>UNRESERVED</b>		
General Fund	232,423,499	173,925,760
Other Funds	47,450,866	65,529,770
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 883,193,080</b>	<b>\$ 1,002,782,008</b>

(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 eight months ended May 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 eight months ended May 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 May 31, 2021, including accrued interest, \$53,763,485 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 MAY 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE May 2021	ACTUAL MONTH OF May 2021	ENDING BALANCE May 2021	ENDING BALANCE May 2020
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 298,712,658	\$ (32,172,785)	\$ 266,539,873	\$ 206,992,122
00196 Major Projects	385,269,545	(8,301,534)	376,968,011	381,259,346
00205 Interest & Debt Retirement Fund	24,354,023	142,875	24,496,898	23,179,950
00466 Projected Federal Grants	59,025,549	10,030,182 (b)	69,055,731	248,215,613
	<u>767,361,776</u>	<u>(30,301,263)</u>	<u>737,060,513</u>	<u>859,647,031</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	30,398,034	1,068,022	31,466,056	36,075,183
00126 Permanent Improvement Fund	10,148,361	(427,028)	9,721,332	7,415,107
00162 Alternate Dispute Resolution	5,293,907	51,318	5,345,224	4,887,354
00168 Dallas County Historical Commission	2,868	875	3,742	407
00195 Major Technology Fund	48,117,020	(4,661,364)	43,455,656	40,686,095
00467 HUD Section 8	5,265,427	(196,857)	5,068,570	3,304,929
00468 Charter School Grants	481,993	(232,198)	249,795	2,561,133
00470 Law Library Fund	563,970	5,998	569,967	562,090
00471 Appellate Judicial System	928,491	14,712	943,204	871,549
	<u>101,200,069</u>	<u>(4,376,523)</u>	<u>96,823,547</u>	<u>96,363,846</u>
Total Governmental Funds Cash and Investments	<u>\$ 868,561,845</u>	<u>\$ (34,677,786)</u>	<u>\$ 833,884,059</u>	<u>\$ 956,010,877</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 May 31, 2021, including interest, \$ 53,763,485 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF May 2021	ACTUAL YTD May 2021	FUNDS AVAILABLE May 2021	FUNDS AVAILABLE May 2020
<b>General Government</b>					
1010 GG-County Judge	\$ 653,789	\$ 589	\$ 432,007	\$ 221,193	\$ 187,213
1011 Truancy Courts	697,627	4,451	469,541	223,635	209,285
1016 Planning and Development	258,062	-	150,687	107,375	-
1020 GG-Commissioners Court Administrator	1,723,629	49,452	1,163,916	510,261	584,673
1021 GG-Operation Services-Engineering	1,572,831	585,889	742,917	244,025	634,260
1022 GG-Operation Services- Facilities	22,761,539	4,095,222	11,200,560	7,465,756	5,122,998
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	216,698	523,800	1,727,420	62,039
1024 GG-Operations Services-Records Mgt	971,733	35,983	539,669	396,081	371,969
1027 GG-Operations-Auto Service Center	5,496,052	2,741,853	1,582,549	1,171,650	633,749
1035 GG- Tax Assessor/Collector	16,565,530	141,971	10,945,900	5,477,659	5,516,868
1040 Human Resource/Civil Service	7,070,950	749,687	2,224,677	4,096,587	3,892,365
1050 GG-County Treasurer	1,490,670	21,415	952,497	516,758	583,575
1060 Office of Budget and Evaluation	935,828	423	477,828	457,578	212,163
1070 GG-County Auditor	9,705,524	21,531	6,592,866	3,091,127	2,971,223
1080 GG-Purchasing	1,801,186	68,148	958,226	774,812	733,346
1082 Small Business Enterprise SBE	788,104	17,428	289,759	480,916	433,552
1210 Elections	9,330,366	1,104,515	4,565,662	3,660,190	2,174,269
<b>Subtotal General Government</b>	<b>84,291,339</b>	<b>9,855,255</b>	<b>43,813,062</b>	<b>30,623,022</b>	<b>24,323,548</b>
<b>Community Services</b>					
2050 Texas Cooperative Extension/Dallas Cty	546,371	2,969	220,010	323,391	247,067
2060 Veterans Service	389,722	381	257,852	131,489	167,962
<b>Subtotal Community Services</b>	<b>936,093</b>	<b>3,350</b>	<b>477,862</b>	<b>454,881</b>	<b>415,028</b>
<b>Law Enforcement</b>					
3110 Executive	1,750,488	8,074	1,062,050	680,364	693,478
3113 Internal Affairs	1,080,794	3,201	694,521	383,073	507,486
3121 General Services	1,228,172	1,896	884,426	341,850	408,856
3122 Personnel	1,044,349	33,014	646,181	365,153	390,500
3123 Training	1,128,353	51,400	688,412	388,542	295,411
3124 Communications	2,433,204	8,100	1,507,598	917,506	673,130
3125 Fiscal	3,063,895	111,354	2,002,239	950,302	873,402
3126 Photo Lab	225,806	5,337	103,969	116,500	103,007
3128 Bonds	2,724,979	11,211	1,736,667	977,101	758,329
3129 Bailiff	11,046,094	1,766	8,263,344	2,780,984	2,317,950
3130 Warrants	5,274,359	13,312	3,400,642	1,860,405	1,953,270
3131 Fugitive Transportation	2,216,521	2,568	1,497,948	716,005	699,500
3132 Civil	503,641	8,929	319,451	175,261	106,563
3134 Criminal Investigation	3,448,758	32,443	2,545,778	870,537	979,550
3136 FLEET	269,306	19,316	174,307	75,683	100,350
3137 Freeway Management Program	13,950,715	61,541	8,499,632	5,389,541	3,906,184
3140 Detention Services	1,155,880	5,821	815,497	334,562	520,767
3141 North Tower	29,633,647	31,049	23,717,882	5,884,716	5,740,924
3142 West Tower	16,538,360	68,357	13,979,271	2,490,732	2,877,722
3147 Central Intake	14,679,585	39,057	10,297,858	4,342,670	4,597,148
3148 South Tower	23,797,818	27,257	17,864,079	5,906,482	5,114,537
3150 Classification and Release	24,517,841	227,216	17,821,834	6,468,791	6,427,785
3152 Central Kitchen	8,809,995	381,619	6,817,633	1,610,743	2,489,536
3153 Central Laundry	1,834,240	-	1,218,681	615,559	750,559
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	8,322	9,843,778	1,941,649	3,648,793
<b>Subtotal Sheriff</b>	<b>184,150,547</b>	<b>1,162,159</b>	<b>136,403,678</b>	<b>46,584,710</b>	<b>46,935,135</b>
<b>Constable</b>					
3210 Constable Precinct #1	2,562,661	24,454	1,849,268	688,938	878,783
3220 Constable Precinct #2	1,860,391	(4,021)	1,251,971	612,440	685,437
3230 Constable Precinct #3	2,320,567	281,224	1,304,943	734,400	745,265
3240 Constable Precinct #4	2,441,324	6,985	1,593,746	840,594	948,735
3250 Constable Precinct #5	1,994,183	18,608	1,267,545	708,029	719,170
<b>Subtotal Constable</b>	<b>11,179,126</b>	<b>327,250</b>	<b>7,267,474</b>	<b>3,584,402</b>	<b>3,977,391</b>
<b>Institute of Forensic Sciences</b>					
3311 Crime Lab	10,664,676	875,243	5,499,138	4,290,294	2,699,353
3312 Medical Examiner	8,810,312	596,982	5,660,393	2,552,938	2,777,399
3313 Breath Alcohol Program	328,051	-	170,739	157,312	89,625
<b>Subtotal Institute of Forensic Sciences</b>	<b>19,803,039</b>	<b>1,472,225</b>	<b>11,330,270</b>	<b>7,000,544</b>	<b>5,566,377</b>

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF May 2021	ACTUAL YTD May 2021	FUNDS AVAILABLE May 2021	FUNDS AVAILABLE May 2020
3320 Community Supervision	2,106,100	456,346	907,653	742,101	681,595
3330 Public Service Program	1,432,431	39,437	926,041	466,952	493,772
3343 Unincorporated Area Services	574,672	141,701	166,814	266,158	164,474
<b>Subtotal Law Enforcement</b>	<b>219,245,916</b>	<b>3,599,119</b>	<b>157,001,929</b>	<b>58,644,867</b>	<b>57,818,743</b>
<b>Justice Administration</b>					
3340 Building Security	4,878,423	238,832	2,679,784	1,959,807	1,537,096
3341 Emergency Management	593,651	7,073	382,440	204,137	175,602
3342 Fire Marshal	1,547,107	544,546	709,825	292,737	110,310
4011 District Attorney	58,520,655	352,858	38,562,941	19,604,856	16,505,371
4013 Drug Court Program	371,255	132	300,802	70,321	167,561
4014 Jail Diversion	907,491	1,834	628,481	277,176	155,489
4015 Divert Court Department	586,141	170,682	176,787	238,672	342,252
4016 S.T.A.C. Court	71,029	-	6,012	65,017	-
4020 District Clerk	16,658,092	26,447	8,946,345	7,685,301	6,889,638
4031 County Clerk	12,112,277	18,675	7,592,264	4,501,337	4,415,194
4032 County Clerk-Collections	1,247,771	14,118	756,183	477,470	406,159
4033 Truancy Courts Clerks	586,175	-	439,743	146,432	189,174
4040 Public Defender	18,008,375	51,191	11,424,591	6,532,593	5,053,662
4051 District Court Administration	232,013	1,601	150,243	80,169	71,827
4056 Domestic Relations Office Administration	3,297,718	25,058	2,058,176	1,214,484	1,076,639
4060 Jury Service	2,458,693	200,629	524,039	1,734,025	1,145,164
4065 Grand Jury Service	226,000	-	59,180	166,820	119,750
4071 5th Court of Appeals	151,410	-	97,119	54,291	54,107
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	7,916,300	160,699	142,844	7,612,757	7,440,462
4110 14th Civil District Court	321,839	969	202,638	118,232	108,123
4115 44th Civil District Court	315,253	762	191,553	122,938	106,441
4120 68th Civil District Court	281,956	1,556	180,261	100,139	86,826
4125 95th Civil District Court	312,403	2,014	195,935	114,453	118,848
4130 101st Civil District Court	289,884	12,524	172,300	105,060	240,967
4135 116th Civil District Court	313,352	816	198,902	113,634	102,574
4140 134th Civil District Court	378,751	5,517	224,593	148,641	182,404
4145 160th Civil District Court	280,315	1,573	166,212	112,530	104,076
4150 162nd Civil District Court	306,289	1,099	192,768	112,422	108,314
4155 191st Civil District Court	326,682	1,277	191,016	134,389	129,383
4160 192nd Civil District Court	312,168	1,746	223,484	86,938	105,745
4165 193rd Civil District Court	293,626	6,293	182,414	104,919	131,453
4170 298th Civil District Court	318,129	531	200,143	117,455	109,954
4175 Civil District Masters	359,343	1,267	178,080	179,996	130,077
4180 Civil Tax Court	389,781	12,228	226,087	151,466	127,646
4210 254th Family Court	694,958	16,599	334,843	343,516	299,317
4215 255th Family Court	674,066	18,073	341,656	314,337	264,624
4220 256th Family Court	656,132	10,907	355,456	289,769	226,672
4225 301st Family Court	700,163	14,689	368,419	317,056	261,636
4230 302nd Family Court	658,072	7,766	358,148	292,158	270,211
4235 303rd Family Court	702,726	60,506	371,456	270,764	193,961
4240 330th Family Court	719,343	41,347	363,337	314,658	292,995
4250 IV-D Court	384,180	42,853	224,714	116,613	172,383
4310 304th Juvenile Court	2,484,939	117,046	1,314,367	1,053,527	815,939
4320 305th Juvenile Court	2,444,745	101,129	1,288,184	1,055,431	840,068
4401 Criminal District Court #1	793,796	15,159	465,763	312,874	213,394
4402 Criminal District Court #2	803,823	25,557	423,544	354,722	289,629
4403 Criminal District Court #3	812,874	114,245	377,499	321,129	320,188
4404 Criminal District Court #4	537,143	18,515	393,646	124,983	94,376
4405 Criminal District Court #5	759,662	38,690	524,105	196,868	154,802
4406 Criminal District Court #6	778,666	37,236	466,791	274,639	164,073
4407 Criminal District Court #7	766,769	70,677	434,466	261,627	89,346
4410 194th Criminal District Court	773,760	29,384	488,435	255,941	191,916
4415 195th Criminal District Court	800,260	38,488	418,578	343,194	191,545
4420 203rd Criminal District Court	790,122	45,201	392,986	351,935	252,943
4425 204th Criminal District Court	799,322	33,284	456,617	309,420	207,286
4430 265th Criminal District Court	690,014	20,036	408,624	261,354	133,270
4435 282nd Criminal District Court	696,917	54,641	432,270	210,005	225,806
4440 283rd Criminal District Court	746,473	9,854	460,191	276,428	248,995
4445 291st Criminal District Court	759,772	34,526	425,848	299,398	199,650
4450 292nd Criminal District Court	859,389	36,389	768,606	54,394	7,749
4455 363rd Criminal District Court	721,310	38,330	455,690	227,290	64,583
4460 Criminal District Magistrates	2,763,913	3,254	1,848,155	912,504	1,074,100
4461 Pretrial Release	5,418,186	218,600	3,869,413	1,330,173	1,944,166
4465 Staff Attorneys	692,167	4,750	457,635	229,782	234,850
4470 Criminal District Court Manager	455,694	63,991	323,337	68,366	25,675
4501 County Court at Law #1	508,675	2,618	331,425	174,632	172,470
4502 County Court at Law #2	477,495	359	293,371	183,766	162,373
4503 County Court at Law #3	475,452	1,087	364,053	110,312	183,156
4504 County Court at Law #4	543,083	775	350,533	191,775	171,864
4505 County Court at Law #5	530,950	480	331,750	198,720	158,164
4601 County Criminal Court #1	611,046	(1,352)	359,384	253,014	233,357
4602 County Criminal Court #2	839,949	2,157	385,155	452,637	250,718
4603 County Criminal Court #3	706,497	1,414	261,794	443,289	176,927
4604 County Criminal Court #4	681,613	3,239	421,969	256,405	223,608
4605 County Criminal Court #5	856,467	3,716	299,412	553,338	250,881
4606 County Criminal Court #6	657,029	11,206	378,997	266,826	196,604

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF May 2021	ACTUAL YTD May 2021	FUNDS AVAILABLE May 2021	FUNDS AVAILABLE May 2020
4607 County Criminal Court #7	661,431	5,669	368,675	287,087	249,968
4608 County Criminal Court #8	622,584	4,704	517,542	100,338	150,110
4609 County Criminal Court #9	789,912	4,616	386,989	398,307	331,971
4610 County Criminal Court #10	725,591	12,251	348,157	365,184	290,372
4611 County Criminal Court #11	666,771	13,938	379,373	273,460	226,562
4615 County Criminal Court of Appeals	621,613	1,204	220,871	399,538	179,520
4616 County Criminal Court of Appeals #2	617,746	28,125	377,931	211,690	191,709
4617 County Criminal Court - Magistrate	486	48	307	131	798
4620 County Criminal Court Manager	350,890	2,474	177,073	171,342	177,995
4701 Probate Court #1	922,665	3,967	540,983	377,716	291,546
4702 Probate Court #2	958,113	5,435	563,167	389,510	317,351
4703 Probate Court #3	1,298,926	8,294	694,202	596,430	551,987
4704 Investigators/Court Visitor Program	1,221,059	25,040	851,023	344,996	349,891
4705 Probate Associates	749,612	289	509,028	240,295	228,561
4811 J.P- 1-1	1,075,304	18,313	654,673	402,318	370,128
4812 J.P- 1-2	761,153	5,690	438,612	316,850	296,950
4821 J.P- 2-1	767,997	27,704	456,772	283,521	238,285
4822 J.P- 2-2	753,107	2,880	468,898	281,328	307,193
4831 J.P- 3-1	897,202	2,517	558,533	336,152	293,031
4832 J.P- 3-2	805,629	1,079	477,921	326,630	309,726
4841 J.P- 4-1	775,599	46,122	494,302	235,176	249,444
4842 J.P- 4-2	665,046	23,110	418,696	223,241	187,760
4851 J.P- 5-1	751,545	8,968	475,002	267,575	267,289
4852 J.P- 5-2	792,832	8,469	411,674	372,688	287,635
<b>Subtotal Justice Administration</b>	<b>192,773,157</b>	<b>3,532,873</b>	<b>112,858,069</b>	<b>76,382,216</b>	<b>66,394,207</b>
<b>Health and Social Services</b>					
1110 Employee Health Clinic	549,061	12,133	304,302	232,626	213,192
2070 Welfare Assistance	3,061,971	49,478	1,608,931	1,403,562	1,285,718
5110 Juvenile Administration	26,947,158	2,563,967	12,616,847	11,766,344	8,349,360
5114 Juvenile-Detention Center	18,921,231	150,698	10,659,538	8,110,995	7,081,652
5115 Juvenile-Emergency Shelter	2,818,206	485	1,704,733	1,112,988	1,064,655
5116 Juvenile-Letot Center	3,667,312	18,129	2,387,586	1,261,597	1,317,268
5117 Juvenile-Youth Village	4,653,055	13,757	2,701,246	1,938,053	1,649,262
5118 Juvenile-Medlock Center	5,376,501	7,052	3,157,514	2,211,935	1,990,855
5119 Juvenile-Letot Residential Treatment Center	2,577,129	11,392	1,502,824	1,062,914	1,104,289
5210 Health Administration	1,383,674	90,709	843,345	449,619	810,152
5211 Environmental Health	1,943,393	457,014	724,193	762,186	662,027
5212 Public Health Lab	3,858,615	649,442	1,779,246	1,429,927	1,540,698
5213 Preventive Health	3,996,483	208,572	1,543,487	2,244,423	1,918,743
5214 Communicable Disease Control	892,884	56,786	494,890	341,208	374,002
5215 STD Clinic	2,735,033	154,490	1,106,002	1,474,540	1,156,335
5216 TB Clinic	2,700,980	96,360	1,419,698	1,184,922	1,162,230
5218 HHS - Finance Admin	1,230,708	59,213	680,885	490,610	357,414
5310 Budget Office Community Contracts	12,689,277	1,660,949	5,015,848	6,012,480	7,322,092
5330 CPS Program	4,533,608	1,848,489	1,721,435	963,684	2,656,238
<b>Subtotal Health and Social Services</b>	<b>104,536,281</b>	<b>8,109,116</b>	<b>51,972,550</b>	<b>44,454,615</b>	<b>42,016,182</b>
<b>Other Operating</b>					
5340 Wilmer Substance Abuse Facility	287,665	13,440	170,261	103,964	87,960
9910 Countywide Appropriations	13,505,602	1,567,990	6,942,668	4,994,944	4,503,804
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	8,103,009	-	-	8,103,009	9,192,386
<b>Subtotal Other Operating</b>	<b>28,253,183</b>	<b>1,581,430</b>	<b>13,469,836</b>	<b>13,201,916</b>	<b>13,784,149</b>
9950 Emergency Reserves	61,745,057 (a)	-	-	61,745,057	55,140,284
<b>Grand Total</b>	<b>\$ 691,781,024</b>	<b>\$ 26,681,143</b>	<b>\$ 379,593,309</b>	<b>\$ 285,506,573</b>	<b>\$ 259,892,141</b>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<b>\$ 13,599,842</b>	<b>\$ 14,834,815</b>

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	(2,715,598)
	\$ 61,745,057

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 EIGHT MONTHS ENDED MAY 31, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES May 2021	ACTUAL MONTH OF May 2021	YTD ACTUAL + ENCUMBRANCES May 2021	BALANCE OF BUDGET May 2021	YTD ACTUAL + ENCUMBRANCES May 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,157,926	\$ 2,846,529	\$ 30,170,104	\$ 26,835,726	\$ 23,867,100
120 General Fund	691,781,024	26,681,143	46,207,317	406,274,452	285,506,573	413,782,678
126 Permanent Improvement Fund	12,810,860	1,037,353	208,836	2,540,267	10,270,593	2,711,401
162 Alternate Dispute Resolution	5,936,973	69,927	18,288	316,398	5,620,575	338,380
168 Dallas County Historical Commission	5,500	-	-	-	5,500	3,500
195 Major Technology Fund	84,192,308	32,290,011	4,958,809	61,565,956	22,626,352	43,996,952
196 Major Projects	323,515,667	(1,065,201)	5,347,585	71,611,821	251,903,846	228,044,605
205 Interest & Debt Retirement Fund	33,155,596	-	-	3,085,175	30,070,421	9,476,425
466 Grants	274,182,900	36,277,316	11,070,102	189,871,943	84,310,957	64,726,809
467 HUD Section 8	53,855,489	231,733	3,949,563	31,300,713	22,554,776	29,642,600
468 Charter School Grants	7,608,519	64,661	568,062	5,323,626	2,284,893	5,614,708
470 Law Library Fund	1,336,150	89,299	68,211	694,604	641,546	844,588
471 Appellate Judicial System	891,130	-	15,398	103,454	787,676	134,733
Total	<u>\$ 1,546,277,946</u>	<u>\$ 96,834,167</u>	<u>\$ 75,258,699</u>	<u>\$ 802,858,512</u>	<u>\$ 743,419,434</u>	<u>\$ 823,184,478</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 EIGHT MONTHS ENDED MAY 31, 2021 AND 2020**

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF May 2021	TOTAL YTD REVENUE May 2021	BALANCE OF BUDGET May 2021	TOTAL YTD REVENUE May 2020
105 Road and Bridge	\$ 30,526,905	\$ 3,957,202	\$ 28,254,889	\$ (2,272,016)	\$ 25,631,349
120 General Fund	606,405,197	13,218,887	569,408,617	(36,996,580)	538,194,250
126 Permanent Improvement	4,693,800	(70,082)	4,752,006	58,206	4,443,446
162 Alternate Dispute	874,401	69,491	531,549	(342,852)	571,393
168 Historical Commission	-	-	3,335	3,335	12
195 Major Technology	50,101,225	(764,526)	51,111,175	1,009,950	47,395,207
196 Major Projects	120,203,781	(1,075,495)	124,122,365	3,918,584	109,951,858
205 Debt Service	22,260,388	(251,586)	21,912,694	(347,694)	24,128,646
466 Projected Federal Grants	108,990,939	24,465,009	215,710,629	106,719,690	291,302,706
467 HUD Section 8	45,554,651	3,727,126	30,259,057	(15,295,594)	28,790,620
468 Charter School Grants	8,450,286	370,489	3,706,500	(4,743,786)	5,240,403
470 Law Library	1,011,304	76,074	602,837	(408,467)	619,971
471 Appellate Judicial	301,922	17,813	244,139	(57,783)	170,399
<b>TOTAL</b>	<u>\$ 999,374,799</u>	<u>\$ 43,740,403</u>	<u>\$ 1,050,619,791</u>	<u>\$ 51,244,992</u>	<u>\$ 1,076,440,259</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 EIGHT MONTHS ENDED MAY 31, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF May 2021	TOTAL YTD REVENUE May 2021	BALANCE OF BUDGET May 2021	TOTAL YTD REVENUE May 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	4,269,870	\$ 445,763,692	\$ 7,299,440	\$ 417,911,610
Licenses, Permits and Registrations	18,800,000	113,848	22,318,465	3,518,465	24,777,626
Fines and Forfeitures	356,000	340,660	801,983	445,983	560,283
Use of Money and Property	5,322,311	422,293	2,472,040	(2,850,271)	4,501,982
Charges for Current Services - General Government	41,806,000	2,344,676	26,832,695	(14,973,305)	33,430,519
Charges for Current Services - Public Safety	9,001,000	604,614	4,044,328	(4,956,672)	7,525,374
Charges for Current Services - Judiciary	20,472,330	1,806,862	13,984,059	(6,488,271)	12,839,657
Reimbursements for Current Services - General Government	686,000	52,618	452,563	(233,437)	524,014
Reimbursements for Current Services - Public Safety	18,642,117	924,880	13,050,943	(5,591,174)	12,038,352
Reimbursements for Current Services - Judicial	6,364,018	1,510,072	3,078,504	(3,285,514)	4,141,712
Reimbursements for Current Services - Health	7,768,929	68,550	4,786,994	(2,981,935)	5,266,527
Intergovernmental - General Government	1,533,000	88,731	742,820	(790,180)	1,568,162
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	100,150	1,189,154	(430,846)	1,204,570
Intergovernmental - Health and Welfare	467,000	4,800	177,514	(289,486)	318,414
Miscellaneous	834,400	248,624	1,001,575	167,175	2,341,281
Interfund Transfers	33,008,840	317,639	28,052,289	(4,956,551)	8,644,168
<b>TOTAL</b>	<u>\$ 606,405,197</u>	<u>\$ 13,218,887</u>	<u>\$ 569,408,617</u>	<u>\$ (36,996,580)</u>	<u>\$ 538,194,250</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 MAY 31, 2021 AND 2020

ASSETS	May 31, 2021	May 31, 2020
Cash and Investments	\$ 336,617,988 (d)	\$ 141,048,468
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	-
<b>TOTAL ASSETS</b>	<b>\$ 338,628,581</b>	<b>\$ 142,404,471</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	5,638,597 (b)	1,663,462 (b)
Due to Other Governmental Units	256,067,702 (d)	414,501
<b>TOTAL LIABILITIES</b>	261,706,299	2,077,963
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	485,117	54,240
Projects	16,605,037	7,041,937
Projects - Encumbrances	2,215,973	72,820,266
Other - Encumbrances	6,339,153	7,448,850
<b>UNRESERVED</b>		
General Fund	-	-
Other Funds	51,277,003	52,961,215
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 338,628,581</b>	<b>\$ 142,404,471</b>

(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) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% will be funded in 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and Tribal governments in responding to the impact of COVID-19.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF MAY 31, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE May 2021	ACTUAL MONTH OF May 2021	ENDING BALANCE May 2021	ENDING BALANCE May 2020
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ 97,842	\$ 18,471	\$ 116,313	\$ 64,692
00170 Return Check Collection	(53,150)	(152)	(53,302)	(44,829)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	495,139
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	-	255,959,044	255,959,044	-
	<u>118,115</u>	<u>255,977,363</u>	<u>256,095,478</u>	<u>515,170</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	2,089,050	17,287	2,106,337	2,065,229
00201 Technology Fund	216,064	11,816	227,880	1,403,942
00202 Local Government Fund	15,450,973	(12,857)	15,438,116	14,701,484
00203 Local Official Fund	9,032,610	337,158	9,369,768	8,787,256
00204 Record Management Fund	27,568,858	319,570	27,888,428	29,272,593
00500 Payroll	3,305	1,246	4,551	514
00538 DA - Check Processing	230,687	(746)	229,941	225,834
00547 DA - State Forfeitures/Other	181,547	2	181,549	181,314
00704 Unallocated Tax	1,495,347	332,330	1,827,677	3,368,056
	<u>56,268,441</u>	<u>1,005,806</u>	<u>57,274,246</u>	<u>60,006,224</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00441 Combination Tax and Parking Series 2016	23,340,778	(4,255,742)	19,085,036	75,689,991
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>24,224,062</u>	<u>(4,255,742)</u>	<u>19,968,319</u>	<u>76,573,274</u>
<b>Road Funds:</b>				
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
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>\$ 83,890,562</u>	<u>\$ 252,727,427</u>	<u>\$ 336,617,988</u>	<u>\$ 141,048,468</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 EIGHT MONTHS ENDED MAY 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES May 2021	ACTUAL MONTH OF May 2021	YTD ACTUAL + ENCUMBRANCES May 2021	YTD ACTUAL + ENCUMBRANCES May 2020
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ -	\$ (18,471)	\$ (99,505)	\$ 9,712
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	-	-	-	-
	<u>-</u>	<u>(18,471)</u>	<u>(99,505)</u>	<u>9,712</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	122,648	11,689	336,139	430,408
00201 Technology Fund	-	213	1,300,898	22,143
00202 Local Government Fund	2,593,179	230,172	5,732,527	5,921,327
00203 Local Official Fund	1,505,401	361,493	4,733,105	4,705,157
00204 Record Management Fund	2,117,926	396,794	12,696,678	6,556,966
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,315	7,744	11,175
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>6,339,153</u>	<u>1,001,677</u>	<u>24,807,090</u>	<u>17,647,176</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00441 Combination Tax and Parking Series 2016	2,140,903	4,161,623	35,278,319	100,701,094
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
<b>Subtotal permanent improvement funds</b>	<u>2,209,590</u>	<u>4,161,623</u>	<u>35,347,007</u>	<u>100,769,781</u>
<b>Road Funds:</b>				
00427 Unlimited Tax Refunding & Improv	-	-	230,515	991,517
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
<b>Subtotal road funds</b>	<u>6,383</u>	<u>-</u>	<u>236,898</u>	<u>997,900</u>
<b>Subtotal capital project funds</b>	<u>2,215,973</u>	<u>4,161,623</u>	<u>35,583,905</u>	<u>101,767,681</u>
<b>Total</b>	<u>\$ 8,555,126</u>	<u>\$ 5,144,829</u>	<u>\$ 60,291,490</u>	<u>\$ 119,424,569</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 EIGHT MONTHS ENDED MAY 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF May 2021	TOTAL YTD REVENUE May 2021	TOTAL YTD REVENUE May 2020
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125	\$ -	\$ -	\$ -
00170	(152)	3,045	19,204
00190	-	-	(430)
00210	-	-	-
00464	255,959,044	255,959,044	-
	<u>255,958,892</u>	<u>255,962,089</u>	<u>18,775</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200	25,640	366,316	377,857
00201	11,816	88,641	91,807
00202	140,133	1,651,264	1,852,401
00203	727,601	3,668,855	4,275,498
00204	841,278	6,563,441	5,468,708
00500	-	-	-
00538	569	16,886	20,294
00547	2	76	1,706
	<u>1,747,039</u>	<u>12,355,479</u>	<u>12,088,271</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00441	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
00424	-	-	-
00427	-	-	-
00481	-	-	-
00490	-	-	-
00494	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 257,705,931</u>	<u>\$ 268,317,568</u>	<u>\$ 12,107,046</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 MAY 31, 2021**

**Exhibit I**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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 MAY 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE May 2021	ACTUAL MONTH OF May 2021	ENDING BALANCE May 2021	ENDING BALANCE May 2020
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 11,125,424	\$ (953,781)	\$ 10,171,643	\$ 5,374,225
00130 Election Fund-Special	49,855	508	50,363	41,601
00166 State Report Interest Fund	1,073,655	996,135	2,069,790	1,025,252
00501 County Clerk-Special	16,170,951	398,209	16,569,160	16,425,505
00502 County Clerk-Trust	24,231,112	216,415	24,447,527	21,788,820
00503 District Clerk-Special	4,875,697	1,053,778	5,929,474	7,375,020
00504 District Clerk-Trust	36,733,347	96,713	36,830,060	27,277,043
00505 Sheriff-Special	245,508	32,402	277,910	277,141
00506 County Clerk Special Trust Fund	34,376,323	(2,459,007)	31,917,317	31,604,760
00532 Escrow Fund	11,060,313	(2,870,895)	8,189,418	13,785,332
00537 Youth Village Special Fund	524	-	524	523
00542 DA - Police Agencies	38,937	0	38,937	38,887
00543 Adult Probation-Restitution	3,979,845	59,311	4,039,156	3,732,770
00544 DA - Attorney General	28,227	0	28,228	28,191
00545 DA - Unadjudicated-Gambling	61,574	1	61,575	61,495
00546 DA - Forfeitures-Narcotics	152,123	20,614	172,737	28,220
00550 Justice of the Peace 1-1 Special	517,837	(5,847)	511,990	518,181
00551 Justice of the Peace 1-2 Special	113,558	(2,241)	111,318	119,999
00553 Justice of the Peace 3-3 Special	75,275	6,756	82,031	71,475
00554 Justice of the Peace 2-1 Special	401,075	-	401,075	398,173
00555 Justice of the Peace 2-2 Special	26,667	537	27,204	62,500
00556 Justice of the Peace 3-1 Special	19,025	(1,733)	17,292	20,318
00557 Justice of the Peace 3-2 Special	158,573	(219)	158,354	158,330
00559 Justice of the Peace 4-1 Special	47,935	(3,630)	44,305	59,664
00560 Justice of the Peace 4-2 Special	17,636	(4,353)	13,283	7,001
00561 Justice of the Peace 5-1 Special	18,886	5	18,891	12,587
00562 Justice of the Peace 5-2 Special	289,196	(1,417)	287,779	289,401
00570 Dallas County Housing Fin.	73,412	1	73,413	73,319
00571 Dallas County Housing Fin.	1,025,512	98	1,025,610	1,023,874
00580 Constable 1 Special Fund No. 580	72,144	7,335	79,479	42,776
00581 Constable 2 Special Fund No. 581	1,855	-	1,855	5,286
00582 Constable 3 Special Fund No. 582	6,676	83,342	90,017	6,167
00584 Constable 4 Special Fund No. 584	5,136	2,353	7,489	3,479
00586 Constable 5 Special Fund No. 586	11,321	3,994	15,315	31,138
00600 DCS - Administration	14,217,341	295,942	14,513,283	14,274,473
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	700	13,296	13,939
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 162,011,949</b>	<b>\$ (3,027,972)</b>	<b>\$ 158,983,977</b>	<b>\$ 146,778,698</b>

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